Niagara Region
2026 Budget Summary

The 2026 Budget ensures Niagara residents continue to receive high-quality programs and services.

General tax levy operating budget

$579.0 million

6.30% ▲

The operating budget for 2026 has been approved with a general tax levy of $579.0 million funding the daily business of Niagara Region, and its boards and agencies.

For the average property assessed at $298,000 the regional portion of the tax bill will increase by $137 totaling $2,307 in 2026. This is net of the Region's tax revenue from new development of 1.59% ($8.5 million) assessment growth in 2026.

Rate operating budget

$186.4 million

7.42% ▲

Niagara Regional Council approved rate budget increases for Water and Wastewater Services for 2026 in the amount of $186.4 million, for an increase of 7.42%. The Water and Wastewater budgets provide continuity of essential operations and allow for updates and investment to major infrastructure.

Special tax levies

Waste Management

Waste Management Budget and By-Law was amended by Council on January 29, 2026 to include Enhanced Level of Service (ELOS).

$45.9 million

0.80% ▼

Transit

$67.9 million

6.76% ▲

Special tax levies are separate from the general tax levy and are unique for each municipality.
In Niagara, municipalities are billed a special tax levy for Waste Management and for the Niagara Transit Commission.

Niagara Regional Council approved a special tax levy of $45.9 million for Waste Management, which will result in an annual cost per household ranging from $138 to $269 per year depending on the municipality. This is net of Waste Management's tax revenue from new development of 1.59% ($0.7 million) assessment growth in 2026.

As well, Regional Council approved a special tax levy of $67.9 million for the Niagara Transit Commission. This will result in an annual cost per household ranging from $71 to $408 per year depending on municipality. This is net of Transit's tax revenue from new development of 1.59% ($1.0 million) assessment growth in 2026.

Capital budget

$192.8 million

To help drive Council's priority for sustainability and to support the Asset Management Plan, the operating budget also supports a $192.8 million approved capital program. This includes investments in sustainability and growth projects. Below summarizes the highlights of the capital investment.

$50 million

will be invested to support high-growth housing-related projects in the community to help expand Niagara

$48 million

in development charges will support growth initiatives, such as road expansion, implementing new traffic signals and improvement of intersections across Niagara

$13 million

in investments towards the annual Road Resurfacing program to ensure Regional roads are safe, stable and last longer

$12.2 million

to build and improve ambulance posts as part of the EMS Master Plan, working towards keeping EMS response and coverage on track as Niagara continues to expand

$10.8 million

invested into a long-term reserve building strategy for Water and Wastewater Reserves to prepare for upcoming major treatment plant projects

$3.1 million

will support integral updates in Regional Long-Term Care Homes

Tax Groupings

1 General Tax Levy

General Government

Regional Departments

- Governance
- Corporate Administration
- Office of the Deputy CAO
- Corporate Services
- Community Services
- Public Health and Emergency Services
- Public Works – Levy

Agencies, Boards and Commissions

- Court Services
- Niagara Regional Housing
- Niagara Peninsula Conservation Authority
- Niagara Regional Police Services

2 Water and Wastewater Rates

Regional Departments

- Public Works – Water and Wastewater

3 Waste Management Special Tax Levy

Regional Departments

- Public Works – Waste Management

4 Transit Special Tax Levy

Agencies, Boards and Commissions

- Niagara Transit Commission

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Section 1 – About the Niagara Region

Communities growing better together.

Niagara Region puts user fees and your property tax dollars to work, investing in the services that communities rely on now and in the future. We are ready to work together on solutions to ensure a thriving Niagara.

For the average household assessed at $298,000, Niagara Region's services break down as follows:

Public Health

$266

goes to emergency medical care and funds clinics, classes and workshops.

Roads

$276

goes to maintaining our major roads and bridges.

Police Services

$1,013

goes to keeping our communities safe.

Community Services and Housing

$515

goes to taking care of our vulnerable residents and housing assistance for residents in need.

Niagara Peninsula Conservation Authority

$33

goes to protecting Niagara's natural resources.

All Other

$204

goes to the daily business of Niagara Region and planning the region's future.

Waste Management

$186

average for all municipalities per annum goes to waste collection, overseeing landfill sites, and the operating of depots for household hazardous waste and material drop-off.

Transit

$194

average for all municipalities per annum goes to fund public transit to get you to where you are going.

Water and wastewater services are separate from the tax bill:

Water and Wastewater

$866

per average household (200 cubic metres per annum), goes to clean drinking water, maintaining infrastructure, plant operations, and wastewater removal.

For context of providing a rough equivalent, the benchmark price of a single detached home in Niagara Region was $620,600 in September 2025 (Source: Niagara Association of Realtors)

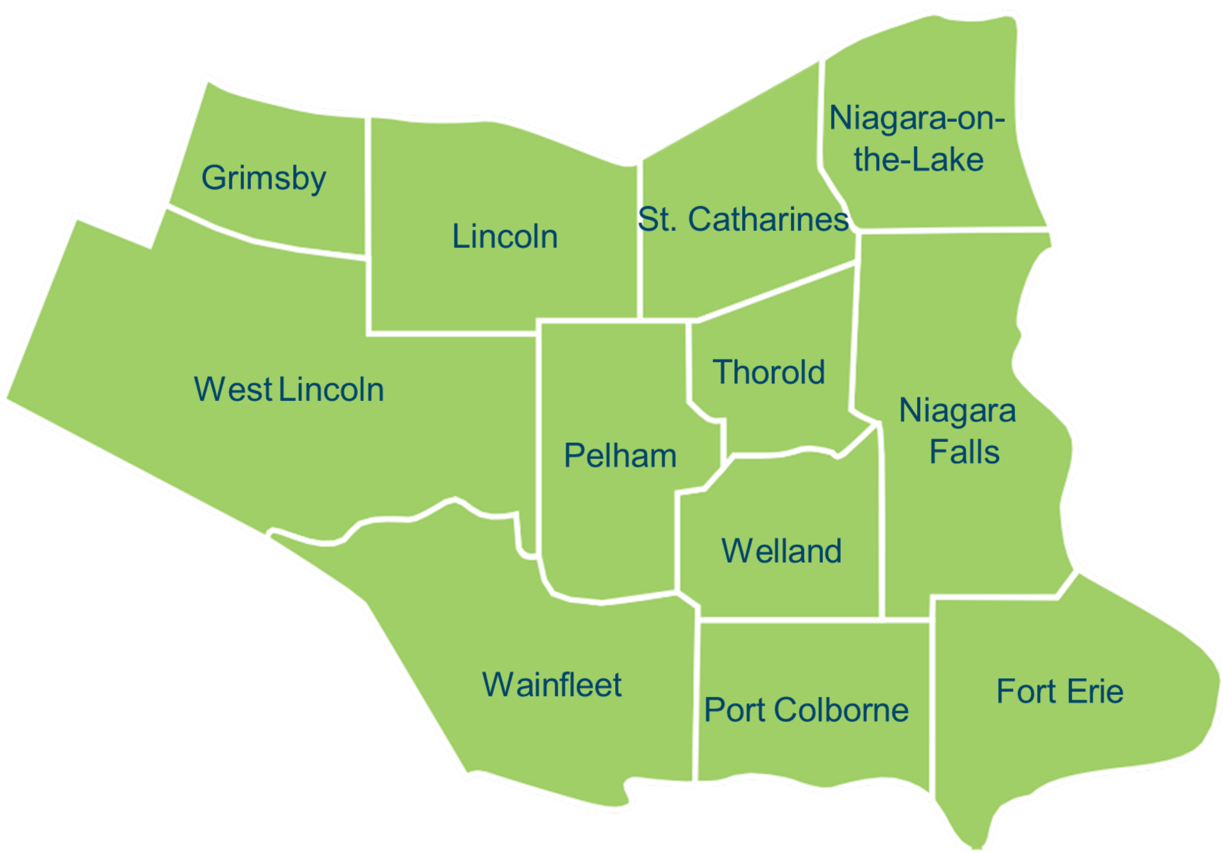
Learn more about your property taxes at: **niagararegion.ca/budget**

Regional Overview

Niagara is a culturally rich and historically significant region offering its 539,180 (2024) residents a mix of urban and rural living. The region boasts a diverse economy that includes manufacturing, tourism, agriculture and agribusiness, transportation and logistics, and emerging sectors such as new media, green technology, and bioscience. Located between two Great Lakes, Erie and Ontario, Niagara's many natural features and proximity to Toronto and to the United States, with which it shares a border, continue to shape the region's evolution as a center of commerce and an international tourism destination. Regional government operations are overseen by Niagara Regional Council which is composed of 32 elected representatives from 12 area municipalities, including the Regional Chair.

Regional Profile

Niagara is a major gateway to North America. Located in the heart of Southern Ontario and bordering on the United States, the Niagara Region is situated between Lake Ontario, Lake Erie, and the Niagara River. The 12 municipalities within Niagara Region are less than a one-hour drive to Toronto or western New York. Businesses are within one day's drive of 55% of all U.S. manufacturing activity and almost half of the U.S. population. Niagara is accessible worldwide through the Great Lakes-St. Lawrence Seaway, which includes the Welland Canal. Niagara borders combined are the second busiest commercial crossings between the U.S. and Canada, carrying 12% of all goods traded between the two countries.



Economic Profile

Transportation Infrastructure

4

major highways

5

international border crossings into US

2

commercial vehicle border crossings

1 million

truck crossings each year

3

international airports within 100km

Welland Canal and nearby access to Ontario's largest port

Employment

Employment by Sector

Amounts in thousands

Category	2021	2025	Change	Change %
Accommodation and food services	16.5	19.7	3.2	19.4%
Agriculture	2.4	2.9	0.5	20.8%
Business, building and other support services	10.3	8.8	(1.5)	(14.6%)
Construction	16.5	20.0	3.5	21.2%
Educational services	15.2	18.3	3.1	20.4%
Finance, insurance, real estate, rental and leasing	10.7	16.0	5.3	49.5%
Health care and social assistance	25.4	35.0	9.6	37.8%
Information, culture and recreation	7.3	12.9	5.6	76.7%
Manufacturing	27.1	21.8	(5.3)	(19.6%)
Other services (except public administration)	8.6	8.5	(0.1)	(1.2%)
Professional, scientific and technical services	11.0	14.8	3.8	34.5%
Public administration	10.4	14.4	4.0	38.5%
Transportation and warehousing	9.5	9.1	(0.4)	(4.2%)
Utilities	1.5	1.7	0.2	13.3%
Wholesale and retail trade	30.0	35.3	5.3	17.7%
Total Employed	**203.0**	**239.3**	**36.3**	**17.9%**

Source: Statistics Canada, Table: 14-10-0468-02

Business

Business Counts

Business Category	2022	2023	2024	2025
Businesses with Employees	13,850	14,197	14,281	14,458
Businesses without Employees	29,513	33,124	36,450	38,526
Total Businesses	**43,363**	**47,321**	**50,731**	**52,984**

Source: Statistics Canada, Canadian Business Counts, 2025

Business Size Range

Employees	Businesses	% of Total
1 to 4	7,693	53.2%
5 to 9	2,826	19.5%
10 to 19	1,885	13.0%
20 to 49	1,237	8.6%
50 to 99	528	3.7%
100 to 199	190	1.3%
200 to 499	74	0.5%
More than 499	25	0.2%
Total with Employees	**14,458**	**100.0%**

Source: Statistics Canada, Canadian Business Counts, 2025

Niagara Top Employers

Name	Sector	Employment
District School Board of Niagara	Educational services	7,481
Niagara Health	Health care and social assistance	7,300
Brock University	Educational services	5,764
Niagara Catholic District School Board	Educational services	5,461
Niagara Region	Municipal government	4,472
Niagara Fallsview Casino Resort	Arts, entertainment and recreation	3,611
Embassy Suites by Hilton	Accommodation and food services	2,200
Four Points	Accommodation and food services	2,000
Niagara College Canada	Educational services	2,013
Andrew Peller Limited	Manufacturing	1,774

Source: 2025 Niagara Employment Inventory

International Trade

International Trade in Niagara Region

Amount in billions ($)

Category	2022	2023	2024	2025
Exports	8.18	8.17	6.62	7.57
Imports	3.10	2.99	N/A	N/A
Balance	**5.08**	**5.18**	**N/A**	**N/A**

Source: Statistics Canada, Table: 12-10-0137-01. International Trade import data for 2024 and 2025 had not been published by Statistics Canada at the time this Budget Summary was prepared.

Gross Domestic Product (GDP)

Real GDP at Basic Prices

2017 Dollars, Amount in billions ($)

Category	2022	2023	2024	2025
Gross Domestic Product	20.32	20.80	21.14	21.57

Source: Signal49 Research, Key Economic Indicators, March 2026

About the Niagara Region

Niagara Region | Growing Better Together

Retail Sales

Retail Sales in Niagara

Amounts in billions ($)

2022	2023	2024	2025
7.66	7.70	7.60	7.98

Source: Signal49 Research, Key Economic Indicators, March 2026

Income in Niagara

Wage and Salaries Per Employee

Amounts in thousands ($)

2022	2023	2024	2025
48.93	52.81	54.38	55.75

Source: Signal49 Research, Key Economic Indicators, March 2026

Primary Household Disposable Income

Amounts in billions ($)

2022	2023	2024	2025
15.72	16.68	17.66	18.70

Source: Signal49 Research, Key Economic Indicators, March 2026

Investment in Building Construction

Investment in Residential and Non-Residential Building Construction

2012 Constant Dollars

Type	2022	2023	2024	2025
Residential	2,350,094,714	2,257,217,568	1,715,507,028	1,770,726,000
Non-Residential	757,821,687	651,938,363	687,113,326	878,038,683
Total	3,107,916,401	2,909,155,933	2,402,620,355	2,648,764,682

Source: Statistics Canada, Table: 34-10-0293-01

Corporate Vision, Mission, Values

Vision
Niagara Region is a unified community of communities with diverse opportunities and qualities. Together we strive for a better tomorrow.

Mission
Niagara Region will serve its residents, businesses and visitors through leadership, partnership and the provision of effective and community-focused services.

Values
Our corporate values guide our decision-making and actions every day:

Respect
- We treat everyone equitably with compassion, sensitivity and respect.

Serve
- We serve Niagara with pride, care and excellence.

Honesty
- We value honesty, integrity and trust.

Choice
- We believe in social, environmental and economic choices that support our diverse community.

Partnerships
- We foster collaboration and value partnerships.

Niagara Regional Council Strategic Priorities Plan

Each four-year term, Regional Council develops strategy priorities or a strategic plan that contributes towards achieving Niagara's long-term vision.

The 2023-2026 Council Strategic Priorities outlines the Region's vision, mission, guiding principles, focus areas, and objectives. It also identifies the actions that staff will focus on to enable the execution and implementation of projects related to Council's priorities.

Niagara Regional Council Strategic Priorities 2023-2026

Vision
Modern communities growing better together.

Mission
Niagara Region delivers service excellence through collaborative and innovative leadership.

Guiding Principles
The guiding principles form the foundation for Council's Strategic Priorities by helping to steer and influence Council decisions on how Niagara Region should deliver its services to the community.

- Strategic Lenses
- Diversity, equity, inclusion and Indigenous reconciliation
- Fiscal responsibility
- Innovation
- Sustainability and climate change
- Partnerships
- Transparency and Accountability

Council's strategic priorities for 2023-2026 can be found on our website (https://www.niagararegion.ca/priorities/default.aspx) and were used to guide the 2026 budget process.

Appendix 8 provides a summary of the key departmental performance measures in place to assess the degree of success in attaining the goals and objectives of the Region in alignment with the current identified priorities. Previous, current, and target results for these departmental measures can be found in Section 4 – Department Summaries and align with Council's strategic priorities.

Priority 1: Effective Region

Transforming service delivery in a way that is innovative, collaborative and fiscally-responsible.

Objectives

- Implement continuous improvement and modernized processes to ensure value-for-money in regional services and programs.
- Explore and implement opportunities to improve service delivery outcomes through shared services.
- Deliver fiscally-responsible and sustainable core services.
- Invest and support a skilled and aligned workforce at Niagara Region.

Actions

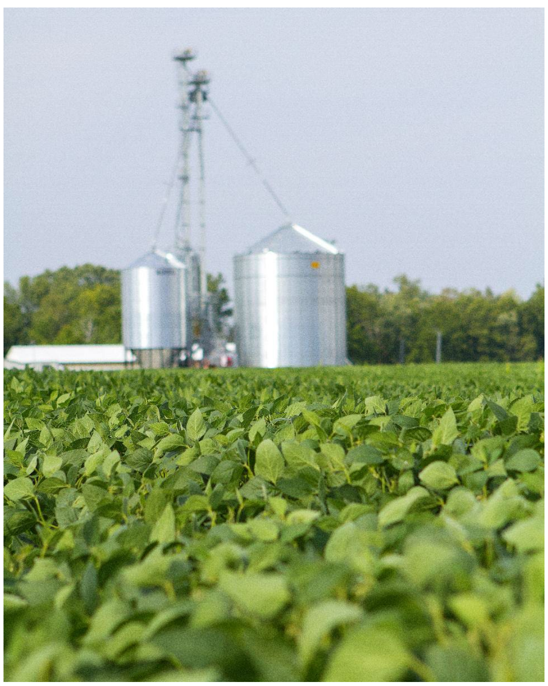
- Service, Effectiveness and Accountability Reviews
- Data Management Plan
- Transportation Sustainability
- Water and Wastewater Asset Sustainability
- Shared Services Strategy
- Annual Budget and Long-term Forecast Planning
- Human Resource Plan

Priority 2: Green and Resilient Region

Focusing on reducing our collective carbon footprint and preparing to adapt to climate change impacts by ensuring current and future infrastructure is resilient.

Objectives

- **2.1** Deliver operations and services in alignment with the Region's greenhouse gas emission target and climate change goals.
- **2.2** Partner with the Local Area Municipalities and community organizations to advance climate change and resilience in the Region.
- **2.3** Build resiliency into our Regional infrastructure to support growth and prepare for the impacts of climate change.



Actions

- Corporate Climate Change Plan
- Green Fleet Plan and Policy
- Energy Conservation and Demand Management Plan
- Waste Management Plan
- Community Energy Plan
- Climate Adaptation Plan
- South Niagara Water Wastewater Treatment Plant
- Water, Wastewater Master Servicing Plan Implementation
- Water and Wastewater Biosolids Management Plan
- Greening Strategy

Priority 3: Equitable Region

Providing opportunities for a safe and inclusive Niagara by listening and responding to our current community needs and planning for future growth.

Objectives

- **3.1** Ensure the Region is inclusive, welcoming and free of discrimination.
- **3.2** Support growth and development post Bill 23.
- **3.3** Improve access to affordable and attainable housing.

Actions

- Diversity, Equity and Inclusion Action Plan
- Indigenous Relations Action Plan
- Health Equity Strategic Plan
- Poverty Reduction Strategy
- Community Safety and Well-being Plan
- Growth Management and Staging of Infrastructure Strategy
- Vision Zero Road Safety Implementation and Complete Streets Guidelines
- Attainable Housing Strategy
- Housing and Homelessness Action Plan/Built for Zero Homelessness Plan
- Consolidated Housing Master Plan
- Support for Affordable and Attainable Development

Priority 4: Prosperous Region

Advocating with senior governments for future growth and enhancing Niagara's transportation network to help support a diverse economy by creating a Region where new and existing businesses can thrive and grow locally, nationally and internationally.

Objectives

- **4.1** Attract and retain businesses, create jobs and support a skilled workforce in Niagara.
- **4.2** Build "Niagara" as a global brand and invest in the growth of its emerging sectors.
- **4.3** Invest and enhance access to transit, active transportation and other transportation systems in the Region.
- **4.4** Be an effective and unified voice to advocate with senior governments on behalf of Niagara.

Actions

- Economic Development Strategy
- Labour force development partnerships
- Agri-business Strategy
- Signature Site Strategy
- Core and Emerging Sector Focus
- Expansion of GO Transit
- Transportation Master Plan Update
- Niagara Region Transit Service Support and Growth
- Government Relations Strategy

2022 - 2026 Regional Council

Niagara Region is one of seven regional governments in Ontario. As an upper-tier municipality, Niagara Region provides programs and services for the residents and businesses in 12 cities and towns. Regional Council is composed of a regional chair (to be determined), 12 elected mayors and 19 elected officials from Niagara's local area municipalities. Regional Council also functions as Niagara's Board of Health.

Vance Badawey
Port Colborne

Haley Bateman
St. Catharines

Frank Campion
Welland

Pat Chiocchio
Welland

Kim Craitor
Niagara Falls

Jim Diodati
Niagara Falls

Sandra Easton
Lincoln

Robert Foster
Lincoln

Cheryl Ganann
West Lincoln

Brian Grant
Wainfleet

Barbara Greenwood
Niagara Falls

Brian Heit
St. Catharines

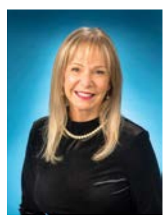
Tom Insinna
Fort Erie

Laura Ip
St. Catharines

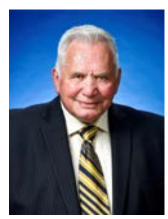
Jeff Jordan
Grimsby

Marvin Junkin
Pelham

Andrea Kaiser
Niagara-on-the-Lake



Joyce Morocco
Niagara Falls



Wayne Olson
Pelham

Wayne Redekop
Fort Erie

Tim Rigby
St. Catharines

Michelle Seaborn
Grimsby

Peter Secord
St. Catharines

Mat Siscoe
St. Catharines

Sal Sorrento
St. Catharines

Bill Steele
Port Colborne

Terry Ugulini
Thorold

Leanna Villella
Welland

Tim Whalen
Thorold

Albert Witteveen
West Lincoln

Gary Zalepa
Niagara-on-the-Lake

Corporate Leadership Team

Corporate leadership provides the senior administrative foundation for Niagara Region, translating the Council priorities into the actions of operational staff. They ensure Regional programs and services are delivered efficiently and strategically, while providing informed advice to Council decision-making processes.

Ron Tripp

Chief Administrative Officer

Michelle Sergi

Deputy Chief Administrative Officer

Dr. Azim Kasmani

Medical Officer of Health, Commissioner of Public Health and Emergency Services

Henriette Koning

Commissioner of Community Services

Tim Ellis

Commissioner of Corporate Services, Treasurer

Lisa De Angelis

Commissioner of Public Works

2026 Budget Process & Schedule

Niagara Region's budget serves as a means to allocate resources that will provide the services and maintain the infrastructure that residents and businesses depend on.

Budget Planning and Schedule

The Budget Planning By-law sets out the strategy to build the annual budget and multi-year plan, as well as the timing for approvals. The budget process kicks off with a Budget Review Committee of the Whole (BRCOTW) meeting where Council is presented with an outlook on next year's budget pressures and opportunities using year-to-date financial information, prior year's multi-year budget and other strategic documents. At this meeting Council approves the Budget Planning Report and schedule. The Budget Planning By-law also sets out the schedule in which the budgetary reports are presented to the BRCOTW.

The 2026 budget timetable was broken out into two phases. The first phase (May to October) focused on providing operational overviews including service responsibilities to identify service and budget pressures anticipated for 2026 and beyond. The second phase (November to February) provided details and presentations related to the proposed 2026 budget for deliberation and approval. The schedule for the 2026 budget was as follows:

Date	Meeting Type	Subject / Topic
May 22, 2025	BRCOTW	Budget Planning
June 5, 2025	BRCOTW	Service Discussion – Public Health and Community Services
July 3, 2025	BRCOTW	Service Discussion – Public Works and Infrastructure
August 14, 2025	BRCOTW	Service Discussion – Water and Wastewater Rates
September 4, 2025	BRCOTW	Service Discussion – Niagara Regional Police Service
October 9, 2025	BRCOTW	Service Discussion – Niagara Regional Transit
November 13, 2025	BRCOTW	Consolidated Overview, Capital and General Government
November 20, 2025	BRCOTW	Regional Departments and Waste Management
November 27, 2025	BRCOTW	Agencies, Boards and Commissions and Transit
December 4, 2025	BRCOTW	Water and Wastewater Rates
December 11, 2025	BRCOTW	Consolidated Budget
December 18, 2025	BRCOTW	Capital, Rate, Special Levy and User Fee By-Laws
January 8, 2026	BRCOTW	Consolidated Budget **(DATE ADDED)**
February 12, 2026	BRCOTW	Consolidated Budget **(DATE ADDED)**
February 12, 2026	Council	General Tax Levy By-Law

About the Niagara Region

In a typical budget year a proposed budget planning strategy is presented by staff and approved by Council in June or July, department budgets are completed in early September and presented and reviewed by Council over a three month period concluding with approval in December. In the four year cycle of budget approvals which coincides with Council terms, the year of an election delays the process into the following year; this results in the approval of two budgets within one calendar year.

The major components of the 2026 budget included the following:

Budget Campaign

In advance of the 2026 Budget, Niagara Region launched a comprehensive, year-long budget communications campaign designed to change how residents understand and engage with the Regional budget. Led by Partnerships and Communication in collaboration with Financial Management and Planning, the campaign shifted the budget conversation away from numbers alone and toward the value of Regional programs, services, and priorities.

The campaign successfully positioned the 2026 Budget as a shared community investment and strengthened residents' understanding of how Regional services support everyday life in Niagara. The campaign was guided by four core objectives:

1. Create awareness on Niagara Region's budget and increase the number of engaged residents.
2. Generate engagement and conversation in Niagara residents online and in-person.
3. Residents gain baseline understanding of Region's budget and value of programs and services in the Niagara community.
4. Leverage learnings and content resonance for future state campaigns.

The campaign unfolded in the following phases throughout the year:

Timing	Key Campaign Activities
June	Social Media Content, Digital Tactics, Traditional Advertising
July to September	Digital & Traditional Advertising, In-Person Events, Community Building, Media Relations
October to December	Social Media Content, Digital & Traditional Advertising, Community Engagement, Media Relations

Between June and October 2025, residents from all 12 municipalities were invited to share their feedback through both in-person and online opportunities. The primary question asked was:

"What Niagara Region programs and services are most important to you?"

Feedback was collected through multiple accessible and inclusive touchpoints including in-person conversations at five community events, postcard and community wall submissions, an online form, organic and paid social media interactions, and budget-related customer service inquiries. In total, 1,070 unique pieces of feedback were collected, representing a significant increase in participation compared to prior budget years.

While residents expressed a strong interest in keeping taxes low, feedback also highlighted important service areas they value most when considering regional investment. The most common themes included:

1. Affordability and Taxes – Desire for lower regional taxes and wastewater rates
2. Infrastructure Maintenance – Increased maintenance quality of roads, bridges, buildings and public spaces
3. Public Transit – Expanded service availability, improved connections between municipalities, and enhanced GO Transit service
4. Housing and Homelessness Supports – Increased shelter capacity, affordable housing, and support for vulnerable populations
5. Road Safety – Removal of speed cameras and increased safety for active transportation
6. Prioritize Waste Management – Increase frequency of garbage collection and education on green bin use
7. General Advocacy for Funding – More funding and local access for healthcare, homelessness and core services

Resident feedback helped inform final budget considerations by highlighting community priorities and reinforcing the importance of clear service-based storytelling. In response to public feedback, the 2026 Budget focused primarily on affordability while also providing service enhancements to public transit, increased housing and homelessness supports for vulnerable residents and the presentation of long-term financial plans for infrastructure maintenance.

Insights gathered through this engagement will also continue to guide how Niagara Region communicates about the budget and engages residents in future years.

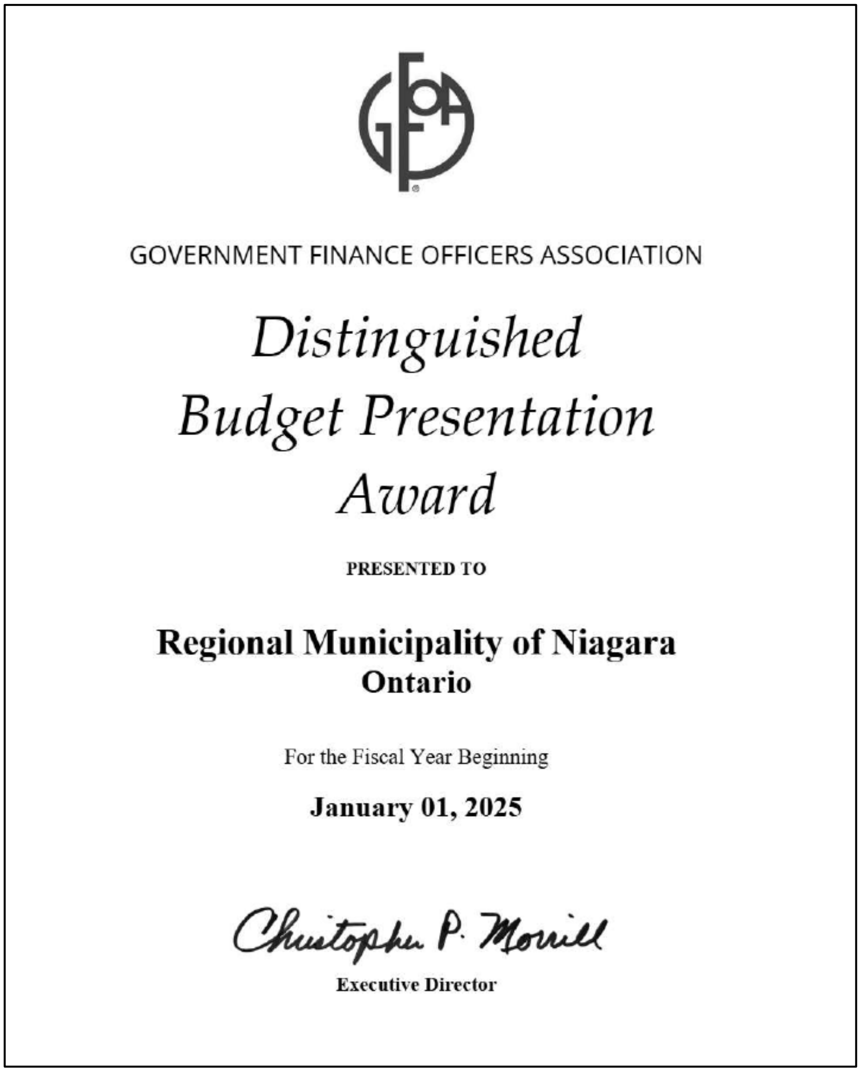
Budget Adjustments and Amendments

The Budget Control By-law guides how the budget can be adjusted or amended once approved by Council. This allows flexibility to alter plans as economic and political circumstances or service demands change and maintains stability for the taxpayers of Niagara. The by-law establishes the requirements of what constitutes an amendment (impact to the Net Levy) or adjustment (net zero impact) as well as the appropriate authority for approvals for each based on dollar value. Budget amendments should result from extraordinary situations and require notice to be provided 10 days before any public meeting per Niagara Region's Public Notice Policy.

The Budget Planning and Budget Control By-laws can be found in the Niagara Region By-law Index. (https://www.niagararegion.ca/government/bylaws/most-requested-by-laws.aspx)

About the Niagara Region

Budget Presentation Award



GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

Regional Municipality of Niagara
Ontario

For the Fiscal Year Beginning

January 01, 2025

Christopher P. Morrill

Executive Director

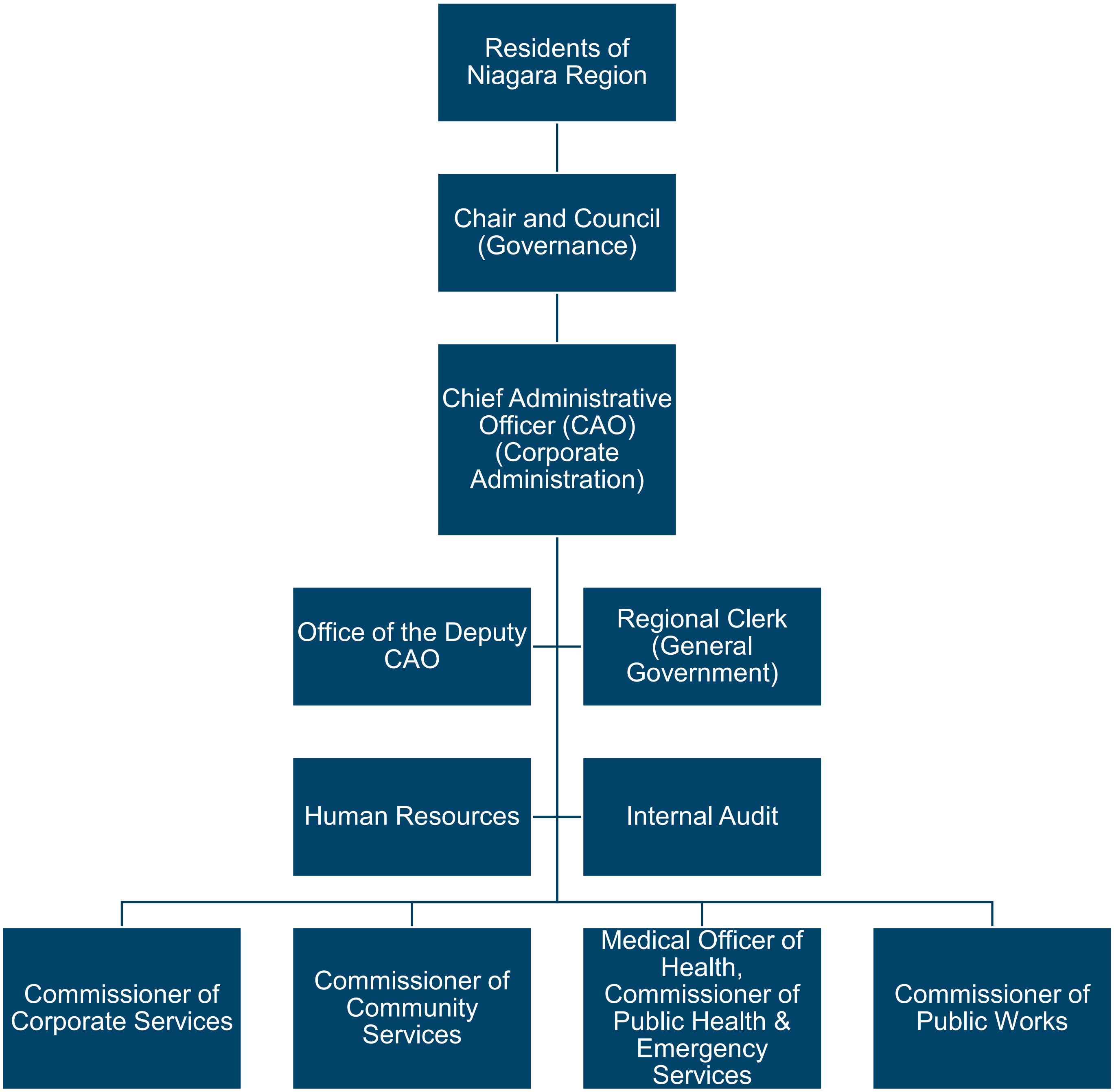
GFOA's distinguished budget presentation award presented to the Niagara Region for fiscal year 2025.

Our commitment to developing fiscally responsible budgets and presenting financial information to Niagara Region taxpayers in a clear and easy-to-understand format was recognized by the Government Finance Officers Association of the United States and Canada (GFOA).

GFOA presented Niagara Region with a Distinguished Budget Presentation Award for the 2025 Budget Plan. This award reflects the commitment of Regional Council, management and staff to meet the highest standards of government budgeting. This is the twenty first time that Niagara Region has received the award and it represents a significant achievement.

About the Niagara Region

Niagara Region Organization Chart



Section 2 – Report from the Treasurer

2026 Budget Highlights

As Commissioner of Corporate Services and Treasurer, I am proud to present the 2026 Budget Summary on behalf of Niagara Region. On February 12, 2026, Niagara Region Council approved a budget that focuses on maintaining the programs, services and key projects that impact the Niagara community while focusing on taxpayer affordability. The Region keeps our investments focused on our core services through a culture of process modernization, organizational realignment, and shared services and partnerships that are all aimed at finding savings and efficiencies that resulted in $12.5 million in savings in the 2026 budget.

The Region is investing to strengthen housing stability and homelessness supports, including maintaining and redeveloping community housing, improving shelter safety and operations, and providing enhanced winter support for vulnerable residents. The budget also supports Niagara's future growth through investments in Smart Growth and ambulance services to better serve residents across the region.

The Region was faced with numerous budgetary pressures including but not limited to; continuity of services amidst high rates of inflation, infrastructure funding required for sustainability of our assets and unknown future funding decisions by other levels of government, which resulted in challenging decisions.

2026 Budget Overview

A summary of the 2026 approved budget for Niagara Region is below. Detailed schedules are presented throughout the summary.

Approved Budget Grouping	Gross Expenditure	Revenue	Net Budget Total
General Tax Levy Budget	1,328,218,359	(749,203,915)	579,014,444
Rate Budget – Water	62,162,525	(2,391,708)	59,770,817
Rate Budget – Wastewater	131,291,303	(4,628,718)	126,662,585
Special Tax Levy Budget – Waste Management (Note 1)	53,050,966	(7,105,749)	45,945,217
Special Tax Levy Budget – Transit	93,480,892	(25,593,852)	67,887,040
Total Operating Budget	**1,668,204,045**	**(788,923,942)**	**879,280,103**
Capital Budget	192,812,502	(101,663,803)	91,148,699
Total Budget	**1,861,016,547**	**(890,587,745)**	**970,428,802**

Note 1: Waste Management Budget and By-Law was amended by Council on January 29, 2026 to include Enhanced Level of Service (ELOS).

Basis of Presentation

Many of the schedules have been rounded to thousands making the schedules easier to read and for trends to be spotted and understood. Rounding will occasionally result in a “rounding error,” which is the difference between the result produced using exact arithmetic and the result produced using rounded arithmetic (if you were to use your calculator and add up the rounded figures in the schedules)

General Tax Levy Operating Budget

The operating budget for 2026 contains a general tax levy of $579.0 million, which funds the daily business of Niagara Region, some of its boards and agencies. For the average property assessed at $298,000 the Regional portion of the tax bill will increase by $137, totaling $2,307 in 2026.

Staff recognized the importance of proposing a budget with a moderate impact on the taxpayer while still incorporating the guiding principles of sustainability, transparency and while supporting council priorities. In addition, the budget needed to consider the impacts of inflation.

Through the budget process, staff were tasked with identifying potential efficiencies. A detailed review of services was conducted by regional departments including identification of opportunities for efficiency improvements, innovation, cost reductions and revenue generation. As a result of this work, savings and efficiencies that resulted in $12.5 million in savings were included in the 2026 budget.

Capital Financing has been a Council priority to support critical investments in infrastructure that have been historically underfunded. Due to taxpayer affordability, the 2026 operating budget does not include an increase for capital financing.

Staff and Council utilized new taxation revenue from assessment growth of $8.5 million or a reduction of 1.59% to provide a sustainable budget to address Council's priority of reducing the impact of inflation on current property taxpayers, while also providing funding for Tax Increment Grants and the operating costs of new capital. Assessment growth is revenue created from new properties constructed (growth) or enhanced properties in the Region.

The resulting 2026 budget approved an expenditure increase of $42.3 million which translates to a 6.30% increase to the taxpayers. Highlights of the budget include:

- $689,000 in investments to help maintain the Niagara Region housing provider portfolio to support vulnerable residents
- $607,000 in investments towards the Niagara Region Housing Master Plan that works to increase our housing supply and support the redevelopment of community housing
- $690,000 in investments towards staff and client safety, team training and support resources in homeless shelters
- $4.1 million in investments towards Smart Growth to support flourishing Niagara communities
- $900,000 in investments towards the Regional Emergency Medical Services (EMS) Master Plan, which supports additional ambulances on the road to help those in need
- $350,000 in investments towards homelessness winter support to improve safety and enhance shelter environments, and an additional $840,000 invested in continued support for the Supportive Housing Strategy

Special Tax Levy Operating Budgets

Waste Management

Niagara Region oversees waste and organics collection for all municipalities, as well as the operation of landfill sites and public drop off depots.

The approved budget has a 0.80% decrease after assessment growth for waste management services. The average Niagara household can expect to pay in the range of $138 to $269 per year in 2026 compared to the $136 to $279 range paid in 2025 depending on the municipality. This year-over-year decrease is partly due to changes required under the Province's Blue Box Regulation (O. Reg. 391/21), which shifts responsibility for residential recycling to producers. As a result, effective Jan. 1, 2026, recycling collection for non-residential properties serviced by Niagara Region will be discontinued. Approximately 4,375 non-residential properties previously serviced for recycling will now be required to arrange private collection or utilize public drop off depots.

Niagara Transit Commission

The Niagara Transit commission (NTC) was established by Regional Council in 2022 with its first budget in 2023 in order to connect Niagara through a single transit system. The 2026 budget includes service level enhancements supporting improved access across the region and maintains required capital contributions to transit capital reserves. Cost pressures were partially offset by increased fare revenues from incremental ridership, savings in fuel related costs due to removal of the carbon tax and reductions in operational consulting and branding costs.

The approved 2026 budget is an increase of 6.76% after assessment growth. This will result in an annual household cost ranging from $71 per year to $408 per year compared to $71 to $362 in 2025 depending on the municipality.

Rate Operating Budgets

Water and Wastewater

A budget increase of 7.42% or $12.9 million for water and wastewater services was approved for 2026 which provides $10.8 million to be invested into a maintenance strategy program, preparing for upcoming key infrastructure updates. The other $2.1 million will support the day-to-day costs associated with water and wastewater services for Niagara residents.

The approved water and wastewater budgets are effective Jan. 1 of each year and billed to the local area municipalities based on water and wastewater usage. As the wholesaler of water and wastewater services in Niagara, the Region will bill the local municipalities, which will, in-turn, incorporate the new rates into resident water bills.

At an average of $2.37 per household per day, the Region's share of water and wastewater total costs remain relatively at par or lower compared to similar-sized municipalities in Ontario.

Capital Budget

In July 2023, Council approved its 2023-2026 Council Strategic Priorities. Capital items in the 2026 Budget reflect Council's priorities and support a $192.8 million Capital budget. Approximately 75% of the $192.8 million Capital budget will be dedicated to renewing existing infrastructure across the Region.

The 2026 Capital Budget prioritizes projects based on the highest risk-based return on investment, corporate alignment to Council/corporate priority and overall risk reduction. This was determined through the prioritization model called the Corporate Asset Management Resource Allocation (CAMRA). Once the prioritized projects have been determined, projects were funded based on the principals of the Capital Financing Policy.

To position the Region on the best possible course for future success, it continues to invest in high growth projects while also maintaining a strong AA+ credit rating from Standard and Poor's, the Region's credit rating agency.

Some of the highlights in 2026 include:

- Almost $50 million will be invested to support high-growth housing-related projects in the community to help expand Niagara
- $48 million in development charges will support growth initiatives, such as road expansion, implementing new traffic signals and improvement of intersections across Niagara
- $13 million in investments towards the annual Road Resurfacing program to ensure Regional roads are safe, stable and last longer
- $12.2 million to build and improve ambulance posts as part of the EMS Master Plan, working towards keeping EMS response and coverage on track as Niagara continues to expand
- $10.8 million invested into a long-term reserve building strategy for Water and Wastewater Reserves to prepare for upcoming major treatment plant projects
- $3.1 million will support integral updates in Regional Long-Term Care Homes
- An additional $53.1 million will be invested into other Transit, Road, Water and Wastewater infrastructure

Respectfully submitted,
Tim Ellis

Quotes

"This year's budget process has been one of the most demanding to date. Over several months, Niagara Region Council and staff have put a great deal of effort into finding ways to balance the affordability concerns of our residents and the need to continue sustainable Regional operations. That approach will allow the Region to continue to provide the services that our residents and businesses rely on while still addressing critical capital projects that are fundamental for the delivery of those services. It is more evident than ever that in order to continue to provide cost-effective provincially mandated social services and policing to our communities in a sustainable manner, municipalities require greater financial assistance from the Province."

Wayne Redekop, Regional Councillor and Budget Chair

"Stemming from our Council Strategic Priorities, our 2026 Budget is focused on maintaining services, affordability and our key priorities. These areas of focus work to achieve the greatest positive impact possible for our community. There were some difficult decisions this year to work towards making a budget that is affordable for taxpayers and at the same time, being able to maintain services that help our Niagara communities run safely and smoothly."

Ron Tripp, Chief Administrative Officer

"The 2026 Budget was certainly one of our most challenging years yet. There were some tough decisions made by Council. Niagara Region teams worked incredibly hard throughout the budget cycle to find every cost savings possible. These cost savings work towards taxpayer affordability while still maintaining the programs and services that help Niagara function and that residents have come to rely on."

Tim Ellis, Commissioner of Corporate Services

Section 3 – Operating Budget

Corporate Operating Overview

2026 Operating Budget Overview

The operating budget process begins in March of each year, running through to December. Unlike some other levels of government, the Niagara Region's municipal budget year mirrors the calendar year, running from January to December. The budget is typically approved in December of the prior year, and final tax rates are set in the first quarter of the following year. The 2026 budget was approved February 12, 2026, and final tax rates were approved March 26, 2026.

The operating budget provides for the everyday operation of Niagara Region's services and programs. It includes salaries and benefits, the purchase of services from other groups, companies, or agencies, along with costs for repairs and maintenance, and materials and supplies. It would be the equivalent of your personal budget for groceries, a morning coffee, lunch, and gas for your vehicle.

The budget process requires each department, board, and agency to review their existing budgets to historical spend. This process is supported by our quarterly variance forecasting. The quarterly reports can be found on our website. (https://www.niagararegion.ca/government/budget/default.aspx)

In addition to a review of prior spending patterns, adjustments are made for known process improvements and efficiencies, the economic indicators of the community, and priorities as established by Regional Council.

When preparing the budget, Niagara Region considers its cash needs for the year to ensure it collects sufficient tax revenue to cover its obligations and execute its business plan. This includes budgeting for any principal debt repayments and considers required transfers to or from reserves. Conversely, Niagara Region does not budget for amortization and its annual impact on tangible capital assets, accretion for asset retirement obligations, changes in employee future benefit liabilities, and changes in the contaminated site liability, as these are primarily non-cash items. The budget is prepared for the purpose of setting tax rates and user fees rather than a framework for presenting annual financial results.

The following section provides a reconciliation of the cash method versus full accrual accounting method.

2026 Budget Restated to Full Accrual Accounting Method

Niagara Region is required to adjust its presentation of the financial results to be in accordance with Canada Public Sector Accounting Standards (PSAS). The chart on the following page identifies the components that move Niagara Region from its approved balanced budget to the Canadian PSAS financial statements.

According to the Municipal Act, 2001 (the Act), municipalities may continue to prepare and present traditionally balanced budgets. However, under the Act, Ontario Regulation 284/09 (the Regulation) requires a restatement of the budget be provided to and adopted by resolution by Council as part of the budget approval process. The restated version must be represented in full accrual accounting method format, as prescribed by the Public Sector Accounting Board.

In addition to the above, the Regulation states that municipalities may exclude from budgets all or a portion of the estimated cost of certain expenses, but the impact of the exclusion(s) must be included in the budget report to Council. Expenses eligible for exclusion from the budget are:

1. Amortization;
2. Accretion for asset retirement obligations;
3. Post-employment benefits; and
4. Solid waste landfill closure and post-closure expenses

The Niagara Regions 2026 budget has been restated in accordance with Ontario Regulation 284/09 and was included for Council adoption as part of the 2026 budget approval process. The restatement of the 2026 Budget in accordance with the full accrual method of accounting and Ontario Regulation 284/09 results in a projected surplus of $212.0 million. Details of the restated budget are shown on the next page.

In accordance with O. Reg. 284/09 the Niagara Region must report to Council the impact of non-budgeted items on the 2025 budget during the budget process. For the 2026 budget cycle this was presented in report CSD 70-2025 2026 Operating Budget Reconciliation and Financial Disclosure O. Reg 284/09. (https://pub-niagararegion.escribemeetings.com/filestream.ashx?DocumentId=46503)

2026 Budget Restated to Full Accrual Accounting Method
Amounts in millions ($)

Description	2025 Budget	2026 Budget	Budget Change
Based on Budget Approach			
General Tax Levy Surplus	0.0	0.0	0.0
Water and Wastewater Surplus	0.0	0.0	0.0
Special Tax Levy Surplus	0.0	0.0	0.0
Operating Surplus	**0.0**	**0.0**	**0.0**
Capital PSAS Adjustments			
Recognize amortization	(107.7)	(116.1)	(8.4)
Recognize accretion	(2.7)	(3.6)	(0.9)
Recognize Capital program funding earned in a year	200.5	101.5	(99.0)
Recognize Capital Project expenditures not resulting in tangible capital assets	(10.1)	(8.9)	1.2
Recognize Operating expenditures resulting in tangible capital assets	2.2	2.3	0.1
Capital Subtotal	**82.2**	**(24.8)**	**(107.0)**
Funded PSAS Adjustments			
Remove Principle debt repayments	29.7	31.2	1.5
Remove unissued debt charges	18.6	10.4	(8.3)
Remove net transfers to reserves (including interest allocation)	145.0	200.2	55.1
Remove sinking fund activity	0.0	1.5	1.5
Funded Subtotal	**193.3**	**243.2**	**49.9**
Unfunded PSAS Adjustments			
Recognize change in contaminated sites liability	0.0	0.0	0.0
Recognize change in unfunded employee future benefits liability	(5.8)	(6.4)	(0.6)
Unfunded Subtotal	**(5.8)**	**(6.4)**	**(0.6)**
Annual Surplus with PSAS adjustments	**269.7**	**212.0**	**(57.7)**

As demonstrated by the nil operating surplus, the operating budget prepared and presented includes all cash required by the Niagara Region to fulfill it’s in year obligations and provide service in-year. If these non-budgeted items were included in the annual operating budget, it would result in an estimated net surplus of $212.0 million in 2026.

Operating Budget
Budget by Taxation Fund

Amounts in thousands ($)

Expenditure Category	General Operating Fund	Capital Fund	Water Wastewater	Special Levy - Waste Management	Special Levy- Transit
General Tax Levy	579,014	0	0	0	0
Special Tax Levy	0	0	0	45,945	67,887
Rate	0	0	186,433	0	0
Other Taxes (Supplemental Taxes and Payments in Lieu of Taxes)	22,597	0	0	767	1,704
Federal & Provincial Grants	586,726	0	0	0	0
By-Law Charges and Sales	12,430	0	2,220	5,630	20,843
Other Revenue	107,186	48,019	2,510	709	3,047
Debt Financing	0	0	0	0	0
Transfers from Reserve	20,264	91,149	2,290	0	0
External Funding	0	53,645	0	0	0
Total Revenues	**1,328,218**	**192,813**	**193,454**	**53,051**	**93,481**
Labour Related Costs	603,581	0	31,605	4,780	50,661
Administrative	41,029	0	2,028	1,053	2,093
Operational & Supply	38,048	0	20,747	38,261	8,365
Occupancy & Infrastructure	43,466	0	20,619	1,037	1,555
Equipment, Vehicles, Technology	29,409	0	8,414	357	15,366
Community Assistance	392,597	0	0	0	0
Partnership, Rebate, Exemptions	48,592	0	4,111	199	26
Financial Expenditures	67,717	0	0	154	129
Intercompany Charges	(7,378)	0	6,863	508	7
Indirect Allocations	(34,009)	0	23,306	1,926	8,777
Expense Allocations to Capital	(140)	0	0	0	0
Transfers to Reserve	105,308	0	75,760	4,776	6,500
Capital Expenditures	0	192,813	0	0	0
Total Expenditures	**1,328,218**	**192,813**	**193,454**	**53,051**	**93,481**

Operating Budget Summaries Including Allocations

Indirect allocations are the process of distributing the costs to deliver corporate support services that are not directly traceable to a specific program or department (i.e., HR, finance, procurement, legal, IT, properties, and communications) across various departments. Indirect costs are common resources shared by several programs and services that require an allocation to determine the full cost of the program or service and debt charges incurred to programs and services based on projects the debt is issued to fund. In your personal financing, if you share a house with multiple roommates, an allocation is like sharing the cost of your internet or cable bill.

Including allocations within each department captures the full cost of the department including costs for support services. Some departments will show increased budgets as they receive allocations for support services. Departments that are mainly made up of support services will show reduced budgets as the majority of their costs are allocated out to areas they support. The costs allocated to other departments impact provincial subsidy funding (Community Services and Public Health), net cost sharing agreements (Courts Services), and taxation requirements (Rate supported programs).

General Tax Levy Operating Budget Summary Including Allocations
Amounts in thousands ($)

Budget By Division	2025 Gross Budget	2025 Net Budget	2026 Gross Budget	2026 Net Budget	Net Change in Dollars	Net Change in Percent
Governance	3,048	2,898	3,003	3,003	105	3.64%
Corporate Administration	5,419	4,689	5,479	4,972	282	6.02%
Office of the Deputy CAO	11,037	9,895	9,876	8,517	(1,378)	(13.92%)
Corporate Services	2,164	30	1,983	40	10	33.33%
Community Services	590,434	95,162	628,258	107,388	12,226	12.85%
Public Health and Emergency Services	151,604	65,562	161,593	72,731	7,169	10.93%
Transportation Services	93,868	87,170	81,622	75,541	(11,629)	(13.34%)
Subtotal of Levy Departments	**857,575**	**265,407**	**891,815**	**272,193**	**6,786**	**2.56%**
Court Services	12,897	(99)	12,929	(100)	(1)	0.76%
Niagara Regional Housing	42,750	22,582	51,687	30,579	7,997	35.41%
Niagara Peninsula Conservation Authority	7,959	7,959	8,231	8,231	272	3.42%
Niagara Regional Police Services	252,134	230,724	275,567	254,280	23,556	10.21%
Subtotal of Agencies, Boards and Commissions	**315,740**	**261,165**	**348,415**	**292,989**	**31,825**	**12.19%**
General Government	77,279	10,123	87,989	13,832	3,709	36.64%
Total of Tax Levy Supported Programs	**1,250,593**	**536,695**	**1,328,218**	**579,014**	**42,320**	**7.89%**
Assessment Growth						**(1.59%)**
Net General Tax Levy						**6.30%**

Rate Operating Budget Summary Including Allocations
Amounts in thousands ($)

Budget By Division	2025 Gross Budget	2025 Net Budget	2026 Gross Budget	2026 Net Budget	Net Change in Dollars	Net Change in Percent
Water Operations	57,615	57,071	62,163	59,771	2,700	4.73%
Wastewater Operations	121,024	116,477	131,291	126,663	10,185	8.74%
Total of Rate Supported Programs	**178,639**	**173,548**	**193,454**	**186,433**	**12,885**	**7.42%**

Waste Management Special Tax Levy Operating Budget Summary Including Allocations
Amounts in thousands ($)

Budget By Division	2025 Gross Budget	2025 Net Budget	2026 Gross Budget	2026 Net Budget	Net Change in Dollars	Net Change in Percent
Waste Management Special Tax Levy	**53,030**	**45,585**	**53,051**	**45,945**	**361**	**0.79%**

Niagara Transit Special Tax Levy Operating Budget Summary Including Allocations
Amounts in thousands ($)

Budget By Division	2025 Gross Budget	2025 Net Budget	2026 Gross Budget	2026 Net Budget	Net Change in Dollars	Net Change in Percent
Niagara Transit Special Tax Levy	**87,673**	**62,656**	**93,481**	**67,887**	**5,231**	**8.35%**

Operating Budget Summaries Excluding Allocations

The following schedule summarizes controllable gross and net costs by department or service area. These figures are also often referred to as “above the line expenditures”. Council approves departmental budgets at this level, with the exceptions being Court Services, Waste Management, Transit Commission, Water and Wastewater Operations. Excluding allocations shows the costs of the department without costs for support services. Allocations that impact the overall budget are shown on a separate line instead of being embedded within the departments.

General Tax Levy Operating Budget Summary Excluding Allocations

Amounts in thousands ($)

Budget By Division	2025 Gross Budget	2025 Net Budget	2026 Gross Budget	2026 Net Budget	Net Change in Dollars	Net Change in Percent
Governance	2,545	2,395	2,454	2,454	59	2.46%
Corporate Administration	14,636	13,906	15,930	15,423	1,517	10.91%
Office of the Deputy CAO	11,264	10,122	11,157	9,799	(323)	(3.20%)
Corporate Services	56,091	53,957	58,088	56,145	2,188	4.06%
Community Services	560,196	64,924	593,401	72,531	7,607	11.72%
Public Health and Emergency Services	127,288	41,246	133,397	44,535	3,288	7.97%
Transportation Services	40,135	33,437	41,014	34,933	1,496	4.47%
Subtotal of Levy Departments	**812,155**	**219,987**	**855,441**	**235,819**	**15,832**	**7.20%**
Court Services	11,464	(1,532)	11,407	(1,622)	(90)	5.86%
Niagara Regional Housing	24,686	4,518	29,120	8,011	3,493	77.33%
Niagara Peninsula Conservation Authority	7,959	7,959	8,231	8,231	272	3.42%
Niagara Regional Police Services	233,867	212,456	257,339	236,052	23,595	11.11%
Subtotal of Agencies, Boards and Commissions	**277,976**	**223,401**	**306,097**	**250,672**	**27,271**	**12.21%**
General Government	193,780	126,625	200,689	126,532	(93)	(0.07%)

Budget By Division	2025 Gross Budget	2025 Net Budget	2026 Gross Budget	2026 Net Budget	Net Change in Dollars	Net Change in Percent
Allocations to Rate Supported Programs	(22,958)	(22,958)	(23,306)	(23,306)	(347)	1.51%
Allocations to Waste Management Special Tax Levy Programs	(1,861)	(1,861)	(1,926)	(1,926)	(65)	3.48%
Allocations to Niagara Transit Special Tax Levy Programs	(8,498)	(8,498)	(8,777)	(8,777)	(279)	3.28%
Total of Tax Levy Supported Programs	**1,250,593**	**536,695**	**1,328,218**	**579,014**	**42,320**	**7.89%**
Assessment Growth						**(1.59%)**
Net General Tax Levy						**6.30%**

Rate Operating Budget Summary Excluding Allocations

Amounts in thousands ($)

Budget By Division	2025 Gross Budget	2025 Net Budget	2026 Gross Budget	2026 Net Budget	Net Change in Dollars	Net Change in Percent
Water Operations	52,912	52,368	57,337	54,945	2,577	4.92%
Wastewater Operations	102,769	98,223	112,812	108,183	9,960	10.14%
Allocations from Tax Levy Supported Programs	22,958	22,958	23,306	23,306	347	1.51%
Total of Rate Supported Programs	**178,639**	**173,548**	**193,454**	**186,433**	**12,885**	**7.42%**

Waste Management Special Tax Levy Operating Budget Summary Excluding Allocations

Amounts in thousands ($)

Budget By Division	2025 Gross Budget	2025 Net Budget	2026 Gross Budget	2026 Net Budget	Net Change in Dollars	Net Change in Percent
Waste Management Operations	51,168	43,723	51,125	44,019	296	0.68%
Allocations from Tax Levy Supported Programs	1,861	1,861	1,926	1,926	65	3.48%
Total of Waste Management Special Tax Levy	**53,030**	**45,585**	**53,051**	**45,945**	**361**	**0.79%**

Niagara Transit Special Tax Levy Operating Budget Summary Excluding Allocations

Amounts in thousands ($)

Budget By Division	2025 Gross Budget	2025 Net Budget	2026 Gross Budget	2026 Net Budget	Net Change in Dollars	Net Change in Percent
Niagara Transit Operations	79,175	54,157	84,704	59,110	4,952	9.14%
Allocations from Tax Levy Supported Programs	8,498	8,498	8,777	8,777	279	3.28%
Total of Niagara Transit Special Tax Levy	**87,673**	**62,656**	**93,481**	**67,887**	**5,231**	**8.35%**

Staff Complement Full-time Equivalents

Employees are reported as an equivalent of a full-time employee (full-time equivalent, FTE) providing service throughout a Fiscal Year. Depending on the category of employee and nature of that employee's service, the fixed number of hours of work tied to an FTE may vary. As per existing union and employee contracts with Niagara Region, the following annual hours are currently considered to comprise an FTE for different categories of employees:

1. 52, 35-hour work weeks = 1820 hours = 1 FTE
2. 52, 40-hour work weeks = 2080 hours = 1 FTE
3. 52, 37.5-hour work weeks = 1951 hours = 1 FTE

Permanent FTEs can only be added with direct Council authority, through either program changes or budget adjustments throughout the year.

Full-time Equivalents Summary

The following table outlines the FTEs budgeted and approved by department.

Budget By Division	2024 Permanent	2024 Temporary	2025 Permanent	2025 Temporary	2026 Permanent	2026 Temporary
Governance	0.0	3.0	0.0	3.0	0.0	3.0
Corporate Administration	68.0	6.0	69.0	5.0	74.6	3.0
Office of the Deputy CAO	64.0	3.5	77.3	2.5	75.3	2.5
Corporate Services	213.4	15.7	214.9	9.0	213.9	11.0
Community Services	1,535.2	78.3	1,571.8	40.5	1,569.8	40.7
Public Health and Emergency Services	702.6	38.5	719.0	23.2	722.0	19.5
Public Works - Levy	235.5	4.2	259.5	5.0	257.5	5.0
Subtotal of Levy Departments	**2,818.7**	**149.2**	**2,911.4**	**88.2**	**2,913.0**	**84.7**
Court Services	35.0	0.0	35.0	0.0	35.0	0.0
Niagara Regional Police Services	1,148.0	0.0	1,187.3	0.0	1,249.1	0.0
Subtotal of Agencies, Boards and Commissions	**1,183.0**	**0.0**	**1,222.3**	**0.0**	**1,284.1**	**0.0**
Total of General Tax Levy	**4,001.7**	**149.2**	**4,133.6**	**88.2**	**4,197.1**	**84.7**
Water Treatment	83.0	1.9	83.0	2.0	84.0	2.0

Budget By Division	2024 Permanent	2024 Temporary	2025 Permanent	2025 Temporary	2026 Permanent	2026 Temporary
Wastewater Treatment	124.6	2.0	138.0	2.0	139.0	2.0
Water and Wastewater Shared Services	73.0	0.0	59.0	0.0	64.0	0.0
Total of Rate	**280.6**	**3.9**	**280.0**	**4.0**	**287.0**	**4.0**
Total of Niagara Transit Commission Special Tax Levy	**451.3**	**2.0**	**451.3**	**2.0**	**473.3**	**2.0**
Total of Waste Management Special Tax Levy	**34.0**	**0.7**	**35.7**	**0.0**	**35.7**	**0.0**
Total of the Niagara Region	**4,767.6**	**155.7**	**4,900.6**	**94.2**	**4,993.0**	**90.7**

Operating Budget Revenue Summary

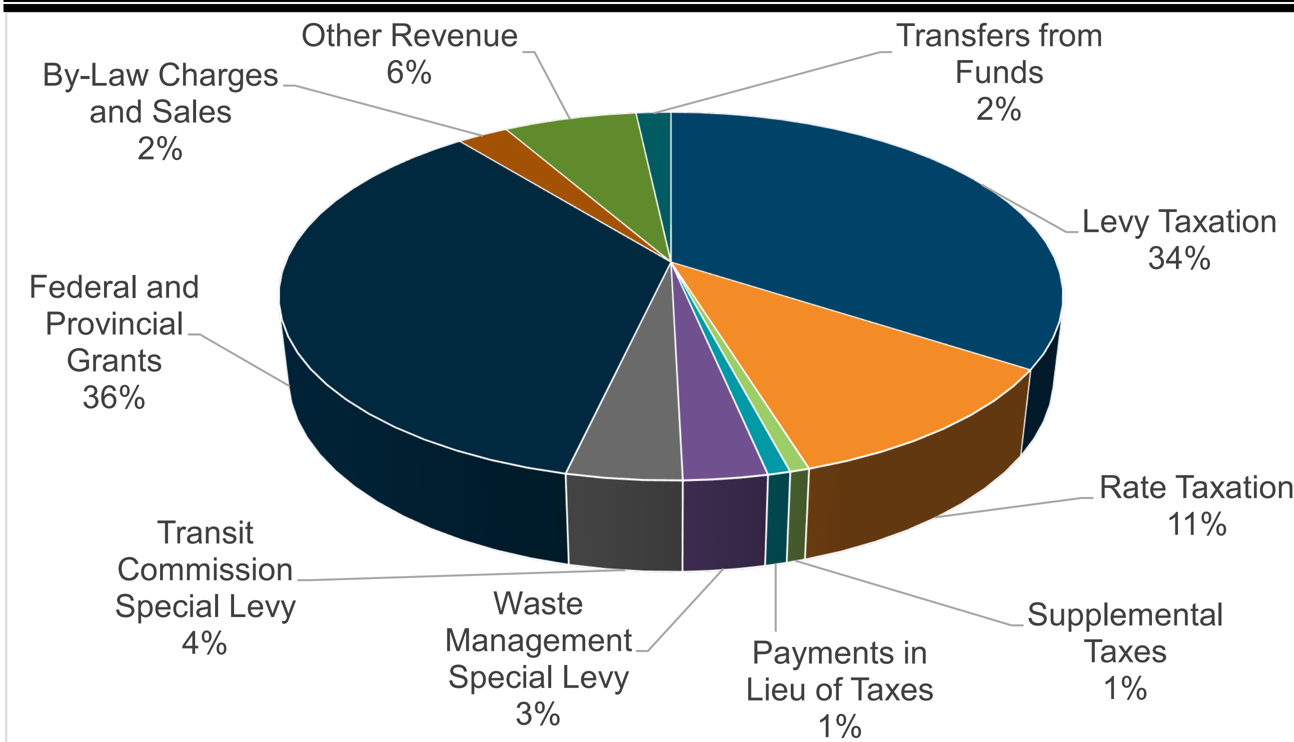
The Niagara Region funds its operating program with a variety of revenues available and is actively seeking new grants and reevaluating its cost recovery on different programs. The revenues stated below can be explained by the following:

- **General Tax Levy** – The main source of funding for the majority of regional programs as well as Niagara Regional Housing, Court Services, Niagara Regional Police Service, and Niagara Peninsula Conservation Authority. This revenue is derived from property taxes paid by residents and businesses.
- **Rate** –The main source of funding for water and wastewater services. This revenue is collected from the local area municipalities based on wholesale rates determined by the Region.
- **Special Tax Levy**– The main source of funding for waste management and transit services. This revenue is derived from a special property tax rate for each municipality based on the service level provided to that municipality.
- **Federal and Provincial Grants** – This revenue incorporates transfers of funds from Canada and Ontario for work done on their behalf and are typically conditional based upon proper use and compliance. Federal and Provincial grants for capital works are not incorporated in the schedules below.
- **By-Law Charges and Sales** – These revenues are made up of user fees and are paid as utilized such as but not limited to vaccinations, childcare fees, and public transit tickets, or as a result of non-compliance with specific Regional By-laws such as environmental enforcement. Fees and charges rates are established annually by Council.
- **Other Revenue** – Any sources of income that do not fall within one of the sources of revenue described above such as investment income, donations, and proceeds received on disposal of capital assets.
- **Transfers From Funds** – Transfers from Funds are transfers from reserves established from prior years' activities. All transfers from reserve are subject to the Niagara Region's Reserve Policy, described in Appendix 2, and specific transfers are outlined in the schedule Transfers from Reserve within the Appendix section.
- **Supplemental Taxes** – Supplemental Taxes are additional property taxes levied on properties that had changes to their assessment during the year.
- **Payments in Lieu of Taxation** – This revenue source to refers to payments made by certain organizations or properties that are exempt from property taxation. These payments help compensate the loss on property tax revenue from properties or organizations that would otherwise be taxable.

Total Operating Revenue Budget Summary

Amounts in Thousands ($)

Budget By Division	2025 Budget	2026 Budget	Budget Change
General Tax Levy	536,695	579,014	42,320
Rate	173,548	186,433	12,885
Supplemental Taxes	10,606	12,746	2,140
Payments in Lieu of Taxation	12,291	12,322	31
Waste Management Special Tax Levy	45,585	45,945	361
Niagara Transit Special Tax Levy	62,656	67,887	5,231
Federal and Provincial Grants	559,054	586,726	27,672
By-Law Charges and Sales	39,568	41,123	1,555
Other Revenue	102,990	113,453	10,463
Transfers from Funds	26,943	22,555	(4,388)
Total Revenue	**1,569,935**	**1,668,204**	**98,269**



General Tax Levy Department Operating Revenue Detail

Amounts in thousands ($)

Revenue Description	2025 Budget	2026 Budget	$ Change	% Change
Property General Tax Levy	536,695	579,014	42,320	7.89%
Payments in Lieu of Taxation	11,980	11,353	(626)	(5.23)%
Supplemental Taxes	9,211	11,244	2,033	22.07%
Total of Levy Taxation	**557,886**	**601,612**	**43,726**	**7.84%**
Corporate Administration	150	150	0	0.00%
Community Services	464,365	488,524	24,158	5.20%
Niagara Regional Police Services	10,777	10,749	(28)	(0.26)%
Public Health and Emergency Services	83,400	87,112	3,712	4.45%
Niagara Regional Housing	191	191	0	0.00%
Total of Federal and Provincial Grants	**558,883**	**586,726**	**27,842**	**4.98%**
General Government	7	28	21	288.46%
Office of the Deputy CAO	69	49	(20)	(28.82)%
Corporate Services	338	193	(145)	(42.88)%
Community Services	1,939	2,284	345	17.79%
Niagara Regional Police Services	5,495	5,375	(120)	(2.18)%
Public Health and Emergency Services	94	236	142	151.87%
Transportation Services	4,050	4,265	215	5.31%
Total of By-Law Charges and Sales	**11,992**	**12,430**	**438**	**3.65%**
Niagara Regional Housing	19,751	20,691	940	4.76%
Municipal Prosecutions	15	15	0	0.00%
Infraction Revenue	9,014	9,232	218	2.42%
Delinquency Revenue	3,967	3,781	(186)	(4.68)%
Event Revenue	150	20	(130)	(86.67)%
Contract Revenue	379	34	(345)	(91.02)%
Union Billings - Wages/Benefits	410	470	60	14.63%
Rental Revenue	199	93	(106)	(53.31)%
Shared Services	687	777	89	13.01%
Rebates	432	246	(186)	(43.13)%
Asset Removal Costs	(18)	(18)	0	0.00%
Proceeds From Sale	7,816	15,731	7,915	101.27%
Telecommunications Tower	103	103	0	0.00%
Licenses and Permits	1,331	1,595	263	19.78%
Development Charges	1,313	1,086	(226)	(17.23)%

Revenue Description	2025 Budget	2026 Budget	$ Change	% Change
Investment Income	17,720	19,400	1,680	9.48%
Seniors Home Accommodations	25,912	27,337	1,425	5.50%
Secondments	3,753	3,670	(83)	(2.21)%
Other Revenue	2,365	2,922	557	23.56%
Total of Other Revenue	**95,299**	**107,186**	**11,887**	**12.47%**
Transfers from Reserve Funds	26,533	20,264	(6,268)	(23.62)%
Total of Transfers from Funds	**26,533**	**20,264**	**(6,268)**	**(23.62)%**
Total Levy Department Revenue	**1,250,593**	**1,328,218**	**77,625**	**6.21%**

Rate Department Operating Revenue Detail
Amounts in thousands ($)

Revenue Description	2025 Budget	2026 Budget	$ Change	% Change
Wastewater Fixed Requisition	116,477	126,663	10,185	8.74%
Water Fixed Requisition	14,268	14,943	675	4.73%
Water Variable Rate	42,803	44,828	2,025	4.73%
Total of Rate Taxation	173,548	186,433	12,885	7.42%
Water Operations	24	24	0	0.00%
Wastewater Operations	2,483	2,196	(288)	(11.58)%
Total of By-Law Charges and Sales	**2,507**	**2,220**	**(288)**	**(11.47)%**
Development Charges	2,000	2,000	0	0.00%
Telecommunications Tower	377	349	(29)	(7.62)%
Event Revenue	35	46	11	31.43%
Donations Revenue	45	45	0	0.00%
Registration Fee Revenue	65	70	5	7.69%
Other Revenue	1	1	0	0.00%
Total of Other Revenue	**2,523**	**2,510**	**(13)**	**(0.51)%**
Transfers from Funds	60	2,290	2,230	3,717.48%
Total of Transfers from Funds	**60**	**2,290**	**2,230**	**3,717.48%**
Total of Rate Department Revenue	**178,639**	**193,454**	**14,815**	**8.29%**

Operating Budget

Waste Management Special Tax Levy Operating Revenue Detail

Amounts in thousands ($)

Revenue Description	2025 Budget	2026 Budget	$ Change	% Change
Waste Management Special Tax Levy	45,585	45,945	361	0.79%
Payments in Lieu of Taxation	124	152	28	100.00%
Supplemental Taxes	708	615	(93)	100.00%
Total of Special Levy Taxation	**46,416**	**46,712**	**295**	**0.64%**
Waste Management Operations	5,371	5,630	259	4.82%
Total of By-Law Charges and Sales	**5,371**	**5,630**	**259**	**4.82%**
Extended Producer Responsibility Funding	862	449	(413)	(47.92)%
Other Revenue	30	260	230	767.00%
Total of Other Revenue	**892**	**709**	**(183)**	**(20.52)%**
Transfers from Funds	350	0	(350)	100.00%
Total of Transfers from Funds	**350**	**0**	**(350)**	**100.00%**
Total of Waste Management Department Revenue	**53,030**	**53,051**	**21**	**0.04%**

Niagara Transit Special Tax Levy Operating Revenue Detail

Amounts in thousands ($)

Revenue Description	2025 Budget	2026 Budget	$ Change	% Change
Niagara Transit Special Tax Levy	62,656	67,887	5,231	8.35%
Payments in Lieu of Taxation	188	817	629	100.00%
Supplemental Taxes	687	887	200	100.00%
Total of Special Levy Taxation	**63,530**	**69,591**	**6,060**	**9.54%**
Niagara Transit Operations	171	0	(171)	(100.00)%
Total of Federal & Provincial Grants	**171**	**0**	**(171)**	**(100.00)%**
Niagara Transit Operations	19,697	20,843	1,146	5.82%
Total of By-Law Charges and Sales	**19,697**	**20,843**	**1,146**	**5.82%**
Metrolinx/GO Fuel Chargeback	932	918	(14)	(1.53)%
Commission Revenue	200	200	0	0.00%
Advertising Revenue	665	620	(45)	(6.77)%
City of Niagara Falls Chargebacks	963	94	(869)	(90.20)%
Provincial Gas Tax	1,315	1,015	(300)	(22.82)%
Other Revenue	200	200	0	0.00%
Total of Other Revenue	**4,275**	**3,047**	**(1,228)**	**(28.73)%**
Transfers from Funds	0	0	0	0.00%
Total of Transfers from Funds	0	0	0	0.00%
Total of Niagara Transit Revenue	**87,673**	**93,481**	**5,808**	**6.62%**

Operating Budgets by Object of Expenditure

General Tax Levy Budget by Object of Expenditure
Amounts in thousands ($)

Expenditure Description	2025 Budget	2026 Budget	Net Change in Dollars	Net Change in Percent
Labour Related Costs	564,424	603,581	39,156	6.94%
Administrative	40,109	41,029	919	2.29%
Operational and Supply	38,405	38,048	(357)	(0.93)%
Occupancy and Infrastructure	42,058	43,466	1,408	3.35%
Equipment, Vehicle, and Technology	27,896	29,409	1,512	5.42%
Community Assistance	366,340	392,597	26,257	7.17%
Partnership, Rebate, and Exemption	54,229	48,592	(5,637)	(10.40)%
Financial Expenditures	70,853	67,717	(3,136)	(4.43)%
Transfers to Funds	87,108	105,308	18,200	20.89%
Expense Allocations to Capital	(140)	(140)	0	0.00%
Intercompany Charges	(7,372)	(7,378)	(7)	0.09%
Gross Expenditure	**1,283,911**	**1,362,227**	**78,316**	**6.10%**
Taxation	(21,191)	(22,597)	(1,406)	6.64%
Federal and Provincial Grants	(558,883)	(586,726)	(27,842)	4.98%
By-Law Charges and Sales	(11,992)	(12,430)	(438)	3.65%
Other Revenue	(95,299)	(107,186)	(11,887)	12.47%
Transfers from Funds	(26,533)	(20,264)	6,268	(23.62)%
Gross Revenue	**(713,899)**	**(749,204)**	**(35,305)**	**4.95%**
Net Direct Expenditure Before Indirect Allocations	**570,013**	**613,023**	**43,011**	**7.55%**
Indirect Allocation	(14,161)	(14,858)	(697)	4.92%
Capital Financing Allocation	(19,157)	(19,151)	6	(0.03)%
Indirect Allocation	**(33,318)**	**(34,009)**	**(691)**	**2.07%**
Net Expenditure/(Revenue) After Indirect Allocations	**536,695**	**579,014**	**42,320**	**7.89%**

Rate Budget by Object of Expenditure
Amounts in thousands ($)

Expenditure Description	2025 Budget	2026 Budget	Net Change in Dollars	Net Change in Percent
Labour Related Costs	29,509	31,605	2,097	7.11%
Administrative	1,499	2,028	529	35.27%
Operational and Supply	21,693	20,747	(946)	(4.36)%
Occupancy and Infrastructure	19,651	20,619	968	4.93%
Equipment, Vehicle, and Technology	7,461	8,414	953	12.77%
Community Assistance	0	0	0	0.00%
Partnership, Rebate, and Exemption	4,097	4,111	14	0.34%
Financial Expenditures	0	0	0	0.00%
Transfers to Funds	64,809	75,760	10,951	16.90%
Expense Allocations to Capital	0	0	0	0.00%
Intercompany Charges	6,960	6,863	(97)	(1.39)%
Gross Expenditure	**155,680**	**170,148**	**14,468**	**9.29%**
Federal and Provincial Grants	0	0	0	0.00%
By-Law Charges and Sales	(2,507)	(2,220)	288	(11.47)%
Other Revenue	(2,523)	(2,510)	13	(0.51)%
Transfers from Funds	(60)	(2,290)	(2,230)	3,717.48%
Gross Revenue	**(5,090)**	**(7,020)**	**(1,930)**	**37.91%**
Net Direct Expenditure Before Indirect Allocations	**150,590**	**163,128**	**12,538**	**8.33%**
Indirect Allocation	6,204	6,632	428	6.90%
Capital Financing Allocation	16,755	16,674	(81)	(0.48)%
Indirect Allocation	**22,958**	**23,306**	**347**	**1.51%**
Net Expenditure/(Revenue) After Indirect Allocations	**173,548**	**186,433**	**12,885**	**7.42%**

Waste Management Special Tax Levy Budget by Object of Expenditure
Amounts in thousands ($)

Expenditure Description	2025 Budget	2026 Budget	Net Change in Dollars	Net Change in Percent
Labour Related Costs	4,542	4,780	238	5.24%
Administrative	1,506	1,053	(453)	(30.06)%
Operational and Supply	38,229	38,261	32	0.08%
Occupancy and Infrastructure	1,134	1,037	(97)	(8.53)%
Equipment, Vehicle, and Technology	355	357	2	0.56%
Community Assistance	0	0	0	0.00%
Partnership, Rebate, and Exemption	235	199	(36)	(15.32)%
Financial Expenditures	154	154	0	100.00%
Transfers to Funds	4,603	4,776	173	3.75%
Expense Allocations to Capital	0	0	0	0.00%
Intercompany Charges	411	508	97	23.53%
Gross Expenditure	**51,168**	**51,125**	**(43)**	**(0.08)%**
Taxation	(832)	(767)	65	100.00%
Federal and Provincial Grants	0	0	0	0.00%
By-Law Charges and Sales	(5,371)	(5,630)	(259)	4.82%
Other Revenue	(892)	(709)	183	(20.52)%
Transfers from Funds	(350)	0	350	100.00%
Gross Revenue	**(7,445)**	**(7,106)**	**339**	**(4.56)%**
Net Direct Expenditure Before Indirect Allocations	**43,723**	**44,019**	**296**	**0.68%**
Indirect Allocation	1,622	1,609	(13)	(0.82)%
Capital Financing Allocation	240	318	78	32.55%
Indirect Allocation	**1,861**	**1,926**	**65**	**3.48%**
Net Expenditure/(Revenue) After Indirect Allocations	**45,585**	**45,945**	**361**	**0.79%**

Niagara Transit Special Tax Levy Budget by Object of Expenditure
Amounts in thousands ($)

Expenditure Description	2025 Budget	2026 Budget	Net Change in Dollars	Net Change in Percent
Labour Related Costs	47,207	50,661	3,454	7.32%
Administrative	2,300	2,093	(206)	(8.97)%
Operational and Supply	7,878	8,365	487	6.18%
Occupancy and Infrastructure	1,462	1,555	93	6.38%
Equipment, Vehicle, and Technology	15,865	15,366	(499)	(3.15)%
Community Assistance	0	0	0	0.00%
Partnership, Rebate, and Exemption	1	26	25	100.00%
Financial Expenditures	129	129	0	100.00%
Transfers to Funds	4,333	6,500	2,167	50.00%
Expense Allocations to Capital	0	0	0	0.00%
Intercompany Charges	0	7	7	0.00%
Gross Expenditure	**79,175**	**84,704**	**5,529**	**6.98%**
Taxation	(875)	(1,704)	(829)	100.00%
Federal and Provincial Grants	(171)	0	171	(100.00)%
By-Law Charges and Sales	(19,697)	(20,843)	(1,146)	5.82%
Other Revenue	(4,275)	(3,047)	1,228	(28.73)%
Transfers from Funds	0	0	0	0.00%
Gross Revenue	**(25,018)**	**(25,594)**	**(576)**	**2.30%**
Net Direct Expenditure Before Indirect Allocations	**54,157**	**59,110**	**4,952**	**9.14%**
Indirect Allocation	6,336	6,617	282	4.45%
Capital Financing Allocation	2,162	2,160	(3)	(0.12)%
Indirect Allocation	**8,498**	**8,777**	**279**	**3.28%**
Net Expenditure/(Revenue) After Indirect Allocations	**62,656**	**67,887**	**5,231**	**8.35%**

Program Change Summary

The following list includes program changes, service enhancements and mitigations included in the 2026 budget.

Amounts in thousands ($)

Department	Program Change Description	Gross Budget ($)	Net Budget ($)	Permanent FTEs	Temporary FTEs
General Government	Purpose Built Rental Housing Incentive Program	3,350	100	0.00	0.00
General Government	**Subtotal**	**3,350**	**100**	**0.00**	**0.00**
Community Services - Childrens	Canada-Wide Early Learning and Child Care Program Delivery Change	431	0	0.00	4.84
Community Services - Homelessness	Homelessness Shelter Permanent Capacity Increase	1,095	1,095	0.00	0.00
Community Services - Homelessness	Homelessness Winter Supports	350	350	0.00	0.00
Community Services - Homelessness	Homelessness Service System Restriction	690	690	0.00	0.00
Community Services - Homelessness	Housing Strategy Transfer to Reserve	840	840	0.00	0.00
Community Services - Housing Services	Housing End of Mortgage Strategy	689	689	0.00	0.00
Community Services	**Subtotal**	**4,095**	**3,664**	**0.00**	**4.84**
Public Health & Emergency Services	EMS Master Plan	1,811	905	13.00	0.00
Public Health & Emergency Services	Reduction of IPAC Hub Specialist	(118)	(118)	0.00	(1.00)
Public Health & Emergency Services	Operating Impacts of Capital - New ERV	20	10	0.00	0.00

Department	Program Change Description	Gross Budget ($)	Net Budget ($)	Permanent FTEs	Temporary FTEs
Public Health & Emergency Services	Operating Impacts of Capital - New Ambulances	60	30	0.00	0.00
Public Health & Emergency Services	**Subtotal**	**1,773**	**828**	**13.00**	**(1.00)**
Levy Departments	Council Approved Mitigations (Note 1)	(2,918)	(3,323)	(10.60)	(2.00)
Levy Departments	Council Approved Mitigations	(1,141)	(2,404)	0.00	0.00
Levy Departments	**Subtotal**	**5,160**	**(1,135)**	**2.40**	**1.84**
Incentives	Council Approved Mitigations (Note 1)	(1,348)	(1,348)	0.00	0.00
Levy	**Grand Total**	**3,811**	**(2,483)**	**2.40**	**1.84**
Niagara Regional Police Services	NRPS Program Changes - See item 10.1 in PSB meeting February 26th, 2026	6,418	6,120	33.08	0.00
Niagara Regional Police Services	NRPS Capital Financing	590	590	0.00	0.00
Niagara Regional Housing	NRH Capital Financing	2,727	2,727	0.00	0.00
Niagara Regional Housing	Consolidated Housing Mater Plan	607	607	0.00	0.00
Agencies, Boards, and Commissions	**Subtotal**	**10,343**	**10,045**	**33.08**	**0.00**
Water & Wastewater Services	Manager WWW Engineering Office	177	177	1.00	0.00
Water & Wastewater Services	WWW Training & Certification Program Manager	144	144	1.00	0.00
Water & Wastewater Services	Maintenance Schedulers	359	359	3.00	0.00

Department	Program Change Description	Gross Budget ($)	Net Budget ($)	Permanent FTEs	Temporary FTEs
Water & Wastewater Services	Manager - Wastewater Maintenance	164	164	1.00	0.00
Water & Wastewater Services	Manager - Water Maintenance	164	164	1.00	0.00
Water & Wastewater Services	WWW - Capital Financing	10,840	10,840	0.00	0.00
Rate Departments	**Subtotal**	**11,847**	**11,847**	**7.00**	**0.00**
Waste Management	Operating Impacts of Capital Projects	156	156	0.00	0.00
Waste Management	Capital Financing	17	17	0.00	0.00
Wase Management	Non-Eligible Sources Recycling	(1,191)	(1,000)	0.00	0.00
Waste Management	Responsible Mitigations	(224)	(313)	0.00	0.00
Waste Management Special Levy	**Subtotal**	**(1,241)**	**(1,140)**	**0.00**	**0.00**
Niagara Transit	Fort Erie Community Route	566	526	7.00	0.00
Niagara Transit	Sunday & Holiday Service	598	568	10.00	0.00
Niagara Transit	Specialized Service to Unserved Niagara Falls Areas	241	234	3.00	0.00
Niagara Transit	Improved St. Catharines Specialized Service	174	169	2.00	0.00
Niagara Transit	Niagara Transit Capital Financing	2,167	2,167	0.00	0.00
Niagara Transit Special Levy	**Subtotal**	**3,744**	**3,663**	**22.00**	**0.00**
Consolidated	**Grand Total**	**28,505**	**21,932**	**64.48**	**1.84**

Note 1 – Responsible Mitigations

Multi-year Operating Budgets

In the Region's annual and multi-year budgeting, a financial target is set to ensure practical and cautious use of taxpayer dollars. This direction is provided at the beginning of the budget process, typically in early June of each year. This applies to all departments, boards, and agencies. Council approves the first future year request, and the two following future years are provided for informational purposes. These following two years provide insight on future budget pressures or initiatives.

The Region is currently exploring a transition to Council approval of a multi-year budget to enable more strategic, predictable, and long-term financial planning, while improving alignment with organizational priorities.

Multi-year General Tax Levy Forecasted Budget

Category	2026 Budget	2027 Forecast	2028 Forecast
Departments (Note 1)	1.01%	2.47%	1.57%
Incentives	0.90%	0.88%	0.21%
NRPS (Note 2)	4.40%	6.20%	4.44%
Other ABCs	0.08%	0.30%	0.26%
Assessment Growth	(1.59%)	(1.50%)	(1.50%)
Levy before Incremental Considerations	**4.80%**	**8.35%**	**4.98%**
2022 Tax Deferral (Note 3)	0.00%	0.35%	0.00%
Enhanced Capital Financing (Note 4)	0.50%	3.88%	3.88%
Growth: Operating Cost of Capital (Note 5)	0.22%	0.00%	0.00%
Program Changes (Note 6)	0.78%	0.15%	0.15%
Incremental Considerations	**1.50%**	**4.38%**	**4.03%**
Total	**6.30%**	**12.73%**	**9.01%**

Pressures and opportunities impacting the multi-year forecast include:

- Note 1: Assume similar rates and pressures as in 2026
- Note 2: Includes 2026 deferral of NRPS program changes of $0.85 million to 2027
- Note 3: Addition of remaining $2.0 million from 2022 Tax Deferral in 2027
- Note 4: Enhanced Capital Financing was subsequently revised from 3.68% to 3.88% per April 2026 Asset Management Plan update
- Note 5: Operating Costs of Capital are not estimated for the multi-year
- Note 6: Program Changes in the multi-year include Housing Services Reserve Contribution

Multi-year Rate Forecasted Budget

Category	2026 Budget	2027 Forecast	2028 Forecast
Base Pressures	1.60%	3.27%	2.15%
Capital Financing	6.25%	7.36%	7.36%
Program Changes	0.58%	0.00%	0.00%
Use of Stabilization Reserves	(1.00%)	0.00%	0.00%
Total	**7.42%**	**10.63%**	**9.51%**

Pressures and opportunities impacting the multi-year forecast include:

- Base pressures include continued investments in the People Strategy and inflation on contracted services and supplies
- Enhanced capital financing increases to support the 2025 Corporate Asset Management Plan, Water and Wastewater Master Servicing Plan, and Safe Drinking Water Act financial plan

Multi-year Waste Management Special Tax Levy Forecasted Budget

Category	2026 Budget	2027 Forecast	2028 Forecast
Base Pressures	2.43%	2.31%	2.67%
Assessment Growth	(1.59%)	(1.50%)	(1.50%)
Waste Management Special Levy before other decisions	**0.84%**	**0.81%**	**1.17%**
Lapse of Non-Eligible Sources Recycling Services	(2.55%)	0.00%	0.00%
Non-Eligible Sources Recycling Services – Enhanced Level of Service	0.35%	0.00%	0.00%
Capital Financing	0.19%	0.04%	0.04%
Growth – Operating Costs of Capital	0.37%	0.00%	0.00%
Total	**(0.80%)**	**0.85%**	**1.20%**

Pressures and opportunities impacting the multi-year forecast include:

- Base pressures include continued investment in the People Strategy, inflation and fuel prices on the collection contract, and inflation on other operating contracts and corporate support costs
- Enhanced capital financing increases to support the 2025 Corporate Asset Management Plan

Multi-year Niagara Transit Special Tax Levy Forecasted Budget

Category	2026 Budget	2027 Forecast	2028 Forecast
Base Pressures	2.02%	4.27%	4.46%
Assessment Growth (Note 1)	(1.59%)	(1.50%)	(1.50%)
Transit Special Levy before other decisions	**0.43%**	**2.77%**	**2.96%**
Phase out Provincial Gas Tax (PGT)	0.48%	0.44%	0.41%
Capital Financing	3.46%	0.66%	0.61%
Growth Program Changes	2.39%	2.49%	3.08%
Total	**6.76%**	**6.36%**	**7.06%**

Note 1 – Niagara Transit reports used 1.59% Assessment Growth in 2027 and 2028. For consistency among the Levy and Special Levies, 1.50% has been used for Assessment Growth in 2027 and 2028. This changes 2027 reported forecasted budget from 6.27% to 6.36%, and 2028 reported forecasted budget from 6.97% to 7.06%.

Pressures and opportunities impacting the multi-year forecast include:

- Increased base pressures due to staffing costs related to contract increases and benefits, incremental fuel costs, and inflationary increases to service contracts
- Capital financing increases to support the 2025 Asset Management Plan and the Transit Master Plan
- Growth Program Changes:
    - Introduction of Fort Erie Conventional Route (2026 - 2027)
    - Introduction of Service to Niagara Falls (2026 - 2027)
    - Additional Specialized Service in St. Catharines (2026 - 2027)
    - Introduction of Sunday and Holiday Services (2026 - 2027)
    - Four New Regional Routes from Master Plan (2028)
    - Service Hour Harmonization (2028)

Section 4 – Department Summaries

Tax Groupings

1 General Tax Levy

General Government

Regional Departments

- Governance
- Corporate Administration
- Office of the Deputy CAO
- Corporate Services
- Community Services
- Public Health and Emergency Services
- Public Works – Levy

Agencies, Boards and Commissions

- Court Services
- Niagara Regional Housing
- Niagara Peninsula Conservation Authority
- Niagara Regional Police Services

2 Water and Wastewater Rates

Regional Departments

- Public Works – Water and Wastewater

3 Waste Management Special Tax Levy

Regional Departments

- Public Works – Waste Management

4 Transit Special Tax Levy

Agencies, Boards and Commissions

- Niagara Transit Commission

General Tax Levy

General Government

Regional Departments

- Governance
- Corporate Administration
- Office of the Deputy CAO
- Corporate Services
- Community Services
- Public Health and Emergency Services
- Public Works – Levy

Agencies, Boards and Commissions

- Court Services
- Niagara Regional Housing
- Niagara Peninsula Conservation Authority
- Niagara Regional Police Services

General Government

What does General Government do?

Grants and Expenditure:
General Government includes all corporate grants not related to specific department service delivery and capital financing administration. The Region contributes funding to partners within the community, including the Niagara Health System's cancer centre, Wainfleet beach, research centres, and funding for the local hospital and hospices. Economic Incentive grants are also provided to fund Regional development charge reductions or exemptions tax increment grants, and other Niagara Region Incentives Policy grants.

Capital funding consists of reserves and debt, budgeted as contributions to reserve and debt charges (principal and interest). Debt charges are budgeted based on a combination of scheduled payments of issued debts and estimated payments on all Council approved unissued debt. Any excess budget from unissued debt is allocated back to reserves to invest in the capital program or reduce future debt requirements (debt substitutions).

Net Revenue:
General Government is responsible for administering corporate revenue not applicable to specific departments. These corporate revenues are taxes other than property tax levy, strategic use of reserve funds and investment income. Taxation revenue and costs associated with Property Assessment Services which are provided by the Municipal Property Assessment Corporation (MPAC) make up the majority of the net revenue budget and are the result of our property tax levy on our residents.

Economic Incentives:
The budget for economic incentives in General Government provides funding for specific types of development that would not occur without public financial assistance. Economic incentives also minimize or remove financial barriers that hold back specific types of development and invest to unlock wider economic opportunities that spur on other developments within the surrounding geographic area. These incentives include Regional development charge reductions or exemptions tax increment grants, and other Niagara Region Incentives Policy grants.

Investment Income:
The Region's investment portfolio generates annual income, this budget is included in General Government. The Region's investment income is allocated to the Region's reserves and acts as an important tool to help mitigate budget pressures.

Net Reserve Funding:
General Government is responsible for all corporate grants not related to specific department service delivery and capital financing administration. To administer these grants and initiatives often a reserve funding strategy is proposed as part of the budget process.

Other Revenue:
General Government is responsible for the tracking and monitoring of other sources of Regional revenue not related to specific department service delivery. This area includes these other sources of revenue such as proceeds related to the sale of surplus property. As well, this section of General Government also includes expenditures for property taxes and repairs and maintenance.

Special Initiatives:
General Government is responsible for all corporate grants not related to specific department service delivery and capital financing administration. The Region contributes funding to partners within the community, including the Niagara Health System's cancer centre, Wainfleet beach, research centres, and funding for the local hospital and hospices.

Capital Financing Costs:
General Government manages transfers to the Capital reserves to fund future capital budgets and the issuance of debt for both the Region and Local Area Municipalities. These expenditures are then allocated to departments, agencies, boards and commissions or charged out to local area municipalities that use this source of funding.

Property Assessment:
General Government is responsible for revenues and costs associated the Region's property tax levy. Most of these costs are related to Property Assessment Services which are provided by the Municipal Property Assessment Corporation (MPAC) and tax write-offs administered by our Local Area Municipalities. These costs are the result of our property tax levy on our residents.

Who works for General Government?

No staff are directly allocated to General Government, although it is overseen by staff of various divisions in the Corporate Services, Corporate Administration and Office of the Deputy CAO departments.

Department Summaries – General Government

Operating Budget Summary (in thousands)
Council approved General Government budget before indirect allocations of $200,689 gross and $452,482 net revenue. The General Government budget after capital financing allocations amounted to $87,989 gross (Gross Expenditure plus Indirect Allocation) and $565,182 net revenue.

Administrative – The increase of $230 is due to an increase in MPAC (Municipal Property Assessment Corporation) service and consulting fees and the annual administrative costs related to the new Purpose-Built Rental Housing Incentive Program.

Occupancy & Infrastructure – The increase of $511 is due to increased vacancy costs for two vacant Regional properties to be sold, which have been offset by a Transfer from Funds.

Partnership, Rebates, and Exemptions – The decrease of $4,481 is mainly due to a one-time grant commitment in 2025 of $10,500 for the West Lincoln Memorial Hospital which is offset with an increase for mandatory development charges exemptions of $6,269 and the new Purpose-Built Rental Housing Incentive Program for $3,250 which has been offset by a Transfer from Funds.

Financial Expenditures – The decrease of $3,112 is a result of reduced debt charges due to maturing debt which has been offset by a Transfer to Funds for debt placeholder.

Transfers to Funds – The increase of $13,753 relates largely to the transfer to capital reserve of $7,875 for the net sale proceeds of vacant properties (fully offset by Other Revenue), debt placeholder of $3,754, and an increase in Smart Growth DC Grant Program reserve funding strategy of $2,124.

Transfers from Funds –The decrease of $3,985 is in relation to the one-time transfer from the Hospital reserve to support the one-time grant commitment in 2025 to West Lincoln Memorial Hospital of $10,500 which is offset by the transfer from Capital Reserve (from earmarked Housing-as-a-Priority net proceeds) to fund the new Purpose-Built Rental Housing Incentive Program of $3,250, transfer from funds to fund vacancy costs of $511, increase of cost recovery from Province for per diem debt charges of $892, and revised investment income stabilization strategy of $1,877.

Capital Financing Allocation – The increase of $3,802 primarily relates to reduced overall debt charges.

Other Revenue – The increase of $9,559 primarily relates to an increase in net sale proceeds of vacant properties of $7,875 (fully offset by a Transfer to Funds), increase in investment income of $7,635, offset by an increase in transfer investment income to obligatory reserve funds by $5,951.

Amounts in thousands ($)

Budget with Comparators by Object of Expenditure	2024 Actuals	2025 Budget	2026 Budget	$ Change	% Change
Labour Related Costs	(758)	0	0	0	0.0%
Administrative	261	6,576	6,806	230	3.5%
Occupancy & Infrastructure	94	151	662	511	338.4%
Equipment, Vehicles, and Technology	0	0	0	0	0.0%
Partnership, Rebate, Exemption	44,849	44,598	40,117	(4,481)	(10.0%)
Financial Expenditures	35,661	70,296	67,184	(3,112)	(4.4%)
Transfers To Funds	68,253	72,257	86,010	13,753	19.0%
Intercompany Charges	(94)	(97)	(90)	7	(7.2%)
Gross Expenditure	**148,266**	**193,780**	**200,689**	**6,909**	**3.6%**
Taxation	(504,134)	(557,886)	(601,612)	(43,726)	7.8%
By-Law Charges and Sales	(7)	(7)	(28)	(21)	288.5%
Other Revenue	(10,632)	(26,127)	(35,686)	(9,559)	36.6%
Transfers from Funds	(7,774)	(19,830)	(15,845)	3,985	(20.1%)
Gross Revenue	**(522,547)**	**(603,850)**	**(653,171)**	**(49,321)**	**8.2%**
Net Direct Expenditure/(Revenue) Before Indirect Allocation	**(374,282)**	**(410,070)**	**(452,482)**	**(42,412)**	**10.3%**
Capital Financing Allocation	(107,697)	(116,502)	(112,700)	3,802	(3.3%)
Indirect Allocation	**(107,697)**	**(116,502)**	**(112,700)**	**3,802**	**(3.3%)**
Net Expenditure/(Revenue) After Indirect Allocation	**(481,978)**	**(526,572)**	**(565,182)**	**(38,610)**	**7.3%**

Governance

Mission Statement:
Niagara Region will serve its residents, businesses and visitors through leadership, partnership, and the provision of effective and community focused services.

What does Governance do?
Niagara Regional Council acts as the final decision-making body for Niagara Region. Council membership includes 19 elected representatives from Niagara's area municipalities, 12 elected mayors from Niagara's area municipalities, and one Regional Chair.

The Municipal Act defines the responsibilities of the Regional Chair who holds dual roles as the Head of Council and the Chief Executive Officer of the Region. As the Head of Council, the Regional Chair presides over Council meetings so that its business can be carried out efficiently and effectively; provides information and recommendations to Regional Council with respect to the role of Regional Council; and represents the Region at official functions. As the Chief Executive Officer, the Regional Chair upholds and promotes the purposes of the Region and fosters public interest and involvement in the Region and its activities.

Regional Councillors have several responsibilities as elected officials. Councillors participate on Regional Council and Committees of the Whole (including Budget) to make decisions for Niagara Region. They are required to participate on at least one of our Standing Committees and are encouraged to participate in any number of Advisory or Steering Committees.

Who works for Governance?

Full Time Equivalents by Division	2024 Permanent	2024 Temporary	2025 Permanent	2025 Temporary	2026 Permanent	2026 Temporary
Office of the Regional Chair	0.0	3.0	0.0	3.0	0.0	3.0
Members of Council	0.0	0.0	0.0	0.0	0.0	0.0
Total	**0.0**	**3.0**	**0.0**	**3.0**	**0.0**	**3.0**

Although the Chair and Council (32) are not employees of the Region and are not reflected in the FTE head count they are reflected in the Labour Related Costs on the next page.

FTE Variance from 2025 to 2026	Permanent	Temporary
Total	**0.0**	**0.0**

There was no change to FTE in the 2026 budget.

Department Summaries – Governance

Operating Budget Summary (in thousands)
Council approved Governance budget before indirect allocations of $2,454 gross and $2,454 net. The Governance budget including program support and capital financing allocations amounted to $3,003 gross (Gross Expenditure plus Indirect Allocation) and $3,003 net.

Labour Related Costs – The increase of $59 relates to forecasted increases of salaries, benefits, and payroll related costs.

Partnership, Rebates, and Exemptions – The decrease of $150 relates to the cancellation of the Regional Chairs Golf Tournament, which is fully offset by Other Revenue noted below.

Other Revenue – The decrease of $150 relates to the cancellation of the Regional Chairs Golf Tournament, which is fully offset by Partnership, Rebates and Exemptions, as noted above.

Amounts in thousands ($)

Budget with Comparators by Object of Expenditure	2024 Actuals	2025 Budget	2026 Budget	$ Change	% Change
Labour Related Costs	2,101	2,231	2,290	59	2.7%
Administrative	117	155	155	0	0.0%
Operational and Supply	0	0	0	0	0.0%
Equipment, Vehicles, and Technology	3	2	2	0	0.0%
Partnership, Rebates, and Exemptions	114	153	3	(150)	-98.4%
Intercompany Charges	4	5	4	(0)	-9.4%
Gross Expenditure	**2,339**	**2,545**	**2,454**	**(91)**	**-3.6%**
Other Revenue	(116)	(150)	0	150	-100.0%
Transfer from Funds	(2)	0	0	0	0.0%
Gross Revenue	**(118)**	**(150)**	**0**	**150**	-100.0%
Net Direct Expenditure Before Indirect Allocation	**2,221**	**2,395**	**2,454**	**59**	**2.5%**
Program Support Allocation	367	444	489	45	10.1%
Capital Financing Allocation	23	58	60	2	2.6%
Indirect Allocation	**390**	**502**	**549**	**47**	**9.3%**
Net Expenditure After Indirect Allocation	**2,611**	**2,898**	**3,003**	**105**	**3.6%**

Corporate Administration

What does Corporate Administration do?
Council hires the **Chief Administrative Officer** (CAO) to run the affairs of the municipality in accordance with section 229 of the Municipal Act, 2001. The CAO is the primary member of municipal staff to interact with Council and supports Council objectives to ensure the efficient, effective delivery of services to the communities of Niagara. The CAO provides operational leadership and direction to the organization and its employees.

The CAO oversees the development and implementation of the Region's multi-year business and financial strategies, as well as the development and management of annual and multi-year budgets. The CAO also establishes budget plan parameters, ensures that operating and capital budgets are effectively managed, and the programs and services emerging from Council's decisions are effectively implemented and meet broad community needs while fostering the achievement of the Region's aspirations for the wellbeing and prosperity of the Region's citizens.

The Office of the CAO directly oversees the following divisions:

Human Resources provides strategic planning and service delivery of programs and initiatives designed to attract and retain top talent and enhance the employment experience for all Niagara Region employees. Human Resources is the driving force in building our organizational culture, determining creative and innovative ways to engage our employees and investing in our employees throughout their employee life cycle through a comprehensive human capital strategy.

Our People Plan strives to foster an inclusive environment by providing the tools, resources and opportunities for growth and wellness. Whether it's through participating in our diverse committees or projects, our flexible work arrangements or healthcare benefits, our goal is attraction, engagement and retention. Leveraging our People Plan, we engage in critical planning, talent and performance management, total rewards and leadership development, positioning Niagara Region as an employer of choice with the goal of attracting, growing and retaining our top talent.

Human Resources offers the following services:

- **Employee Services**
    - Payroll Services
    - Employee Operations
    - HR Analytics & Reporting

- **Organizational/Leadership Development & Performance Management**
  - Performance, learning and growth opportunities
  - Succession planning
- **Talent Acquisition**
  - Attraction and recruitment activities
  - Employer branding
- **Integrated Health, Safety and Wellness**
  - Employee Health Services – Disability claims management and return to work
  - Health and safety
  - Wellness
- **Total Rewards**
  - Job evaluation
  - Benefits and pension
- **Employee & Labour Relations**
  - Grievance Resolution
  - Legislative compliance
  - Collective bargaining
- **Human Resources Consulting**
  - Consulting on Human Resources programs and initiatives
  - Strategy development on future planning and workforce needs

Economic Development key functions are Investment Attraction; External Marketing, Strategic Growth Services, Business and Economic Research and Analysis, Local Area Municipality (LAM) and sector support as well as Strategic Initiatives, which are projects with a region-wide scope.

Internal Audit reports quarterly to the Audit Committee. It performs operational, compliance, value-for-money, and financial audits with the assistance of external audit/consulting firms. They provide recommendations that focus on continuous improvement, control gaps and maximizing efficiencies. They also perform follow-up audits and updates on the status of implementation annually to Audit Committee.

Department Summaries - Corporate Administration

How is Corporate Administration measured?

Please refer to Section 1 for further details on Council Strategic Priorities, and Appendix 8 for further details on departmental measures.

Council Strategic Priority	Measure	2023	2024	2024 Comparator Average per MBNC*	Better than Average Provided by MBNC?
Objective 1.3	Cost for HR Admin per T4 supported	$1,018	$1,076	$1,521	Yes
Objective 1.3	Number of T4/T4As issued per payroll FTE	1,318	1,292	1,018	Yes
Objective 1.3	Number of payroll deposits and cheques per payroll FTE	25,125	25,400	20,223	Yes
Objective 1.3	Operating cost per payroll deposit or cheque	$4.72	$5.05	$7.82	Yes

*Municipal Benchmarking Network Canada (MBNC) conducts a survey every year to provide benchmarking statistics and performance measurements to track service delivery

Note – 2025 data released in August 2026

Council Strategic Priority	Measure	2023	2024	2025	Preferred Trend
Objective 4.1	Investment Attraction - Number of business inquiries	169	125	93	Increase
Objective 4.1	Site Visits from potential investors	13	8	16	Increase
Objective 4.1	Number of presentations and public outreach	13	13	14	Increase
Objective 4.2	Web Analytics – Number of Visits	56,082	58,877	74,530	Increase
Objective 4.2	Web Analytics – Number of Unique Visitors	84,583	60,102	65,575	Increase
Objective 4.2	Web Analytics – Number of Returning Visitors	401	305	352	Increase
Objective 4.2	Research Inquiries/Reponses	166	193	150	Increase

Department Summaries - Corporate Administration

Who works for Corporate Administration?

Full Time Equivalents by Division	2024 Permanent	2024 Temporary	2025 Permanent	2025 Temporary	2026 Permanent	2026 Temporary
Chief Administrative Officer	2.0	0.0	2.0	0.0	2.0	0.0
Economic Development	10.0	2.0	10.0	2.0	10.0	2.0
Human Resources	55.0	4.0	56.0	3.0	61.6	1.0
Internal Audit	1.0	0.0	1.0	0.0	1.0	0.0
Total	**68.0**	**6.0**	**69.0**	**5.0**	**74.6**	**3.0**

*Niagara Transit is supported by the Niagara Region through a shared services arrangement with the Niagara Region providing support in the areas of Human Resources, Facilities, Finance, Legal, and Procurement. The Niagara Region supports Niagara Transit with a shared services permanent full time equivalent compliment of 14.00.

FTE Variance from 2025 to 2026	Permanent	Temporary
Total	**5.6**	**(2.0)**

Changes to FTE in the 2026 budget include:

- 3.6 increase in Employee Services Representatives – Human Resources
- 1.0 increase in a Manager, HR Systems– Human Resources
- 1.0 increase in a Senior HR Business Specialist – Human Resources
- 1.0 reduction in a temporary Disability Management Representative – Human Resources
- 1.0 reduction in a temporary Attendance Support Coordinator – Human Resources

Department Summaries - Corporate Administration

Operating Budget Summary (in thousands)
Council approved Corporate Administration budget before indirect allocations of $15,930 gross and $15,423 net. The Corporate Administration budget including program support and capital financing allocations, amounted to $5,479 gross (Gross Expenditure plus Indirect Allocation) and $4,972 net.

Labour Related Costs – The $1,398 increase reflects the transfer of employees from other departments into Human Resources, resulting in a net zero increase in staffing, along with base compensation increases across the divisions. Additionally, there is a decrease due to the reduction of two temporary positions funded as one-time expenses which are offset by a Transfer from funds, as noted below.

Operational and Supply – The decrease of $30 is due to the end of one-time program training expenses in 2026.

Partnership, Rebates & Exemptions – The decrease of $92 is due to the reduction in the economic development local area municipality fund.

Transfer from Funds – The decrease of $223 is due to reducing the two temporary positions that were funded by reserves, as noted above in Labour Related Costs.

Department Summaries - Corporate Administration

Amounts in thousands ($)

Budget with Comparators by Object of Expenditure	2024 Actuals	2025 Budget	2026 Budget	$ Change	% Change
Labour Related Costs	12,422	10,697	12,095	1,398	13.1%
Administrative	3,468	3,201	3,201	0	0.0%
Operational and Supply	99	441	411	(30)	(6.8%)
Equipment, Vehicles, and Technology	34	97	119	22	22.6%
Partnership, Rebates & Exemptions	145	178	86	(92)	(51.6%)
Transfers to Funds	135	0	0	0	0.0%
Intercompany Charges	17	22	18	(4)	(19.8%)
Gross Expenditure	**16,320**	**14,636**	**15,930**	**1,294**	**8.8%**
Federal and Provincial Grants	(178)	(150)	(150)	0	0.0%
Other Revenue	(410)	(107)	(107)	0	0.0%
Transfer from Funds	(835)	(473)	(250)	223	(47.1%)
Gross Revenue	**(1,423)**	**(730)**	**(507)**	**223**	**(30.5%)**
Net Direct Expenditure Before Indirect Allocation	**14,896**	**13,906**	**15,423**	**1,517**	**10.9%**
Program Support Allocation	(10,980)	(9,495)	(10,663)	(1,168)	12.3%
Capital Financing Allocation	134	278	211	(66)	(23.9%)
Indirect Allocation	**(10,846)**	**(9,217)**	**(10,451)**	**(1,235)**	**13.4%**
Net Expenditure After Indirect Allocation	**4,051**	**4,689**	**4,972**	**282**	**6.0%**

Capital Budget Summary (in thousands)

There are no projects in Corporate Administration under the 2026 capital program.

Office of the Deputy CAO

Mission Statement:
The Office of the Deputy CAO leads the Region's work in the areas of strategic planning, communications and government relations. Through this office, the Region works to build partnerships and advance the work of Council with a focus on Council Strategic Priorities.

What does the Office of the Deputy CAO do?
The Office of the Deputy CAO directly oversees the following divisions:

The **Office of the Regional Clerk** acts as the official secretary to Regional Council and its committees and is responsible for the preparation of agendas and minutes; communicating Council proceedings; providing leadership in matters of protocol; and for keeping and administering all municipal documents, including by-laws, reports, and other official records. The Office of the Regional Clerk serves the corporation by overseeing Information Management Services, which is responsible for the classification and maintenance of physical and electronic corporate records; facilitates public access to Niagara Region records and information while protecting individual privacy through the coordination of requests for information under the Municipal Freedom of Information and Protection of Privacy Act (MFIPPA) and the Personal Health Information Protection Act (PHIPA); as well as is responsible for Business Licensing. Niagara Region moved administration of Business Licensing from Niagara Regional Police in June 2019. It now has the authority to pass by-laws to license, regulate and govern various business and occupations. It also has delegated authority to regulate and govern specified industries in Fort Erie, Niagara-on-the-Lake, Niagara Falls, St. Catharines, Thorold and Welland.

Partnerships and Communication focuses on strategic planning, communications and government relations activities including projects that impact the supply of market-driven attainable housing; implementation of GO Train service to Niagara; shared services between Niagara Region and area municipalities; planning and delivery of the Region's government relations activities; public and media relations; crisis communications; and digital and creative services.

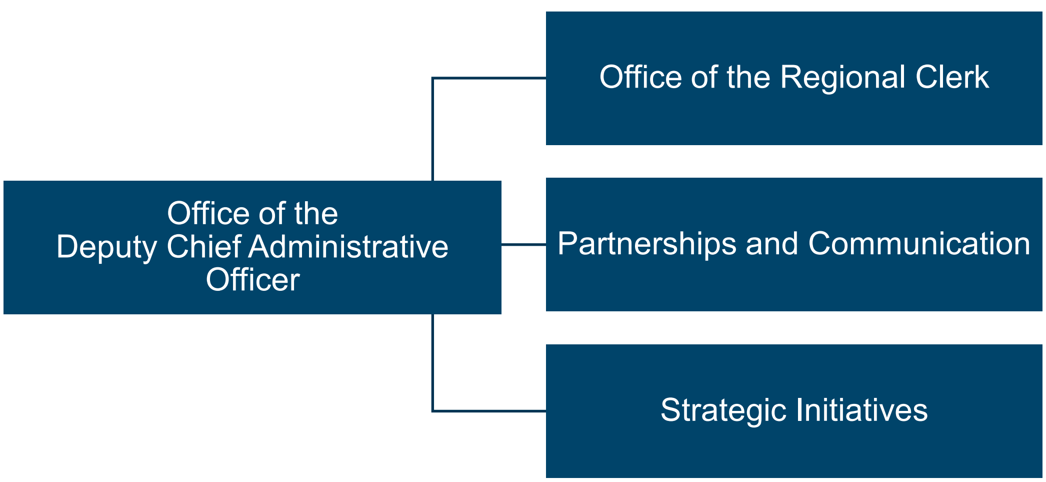
Strategic Initiatives manages a diverse portfolio of projects that are completed in cooperation with area municipalities including accessibility; corporate strategy and performance; climate change; diversity, equity and inclusion; Indigenous relations; and real estate services, property acquisitions and disposition of surplus lands.

How is the Office of the Deputy CAO measured?

Please refer to Section 1 for further details on Council Strategic Priorities, and Appendix 8 for further details on departmental measures.

Council Strategic Priority	Measure	2023	2024	2025	Preferred Trend
Objective 4.3	Number of riders at Niagara GO Transit stations	377,744	630,056	624,304	Increase

Who works for the Office of the Deputy CAO?



Department Summaries - Office of the Deputy CAO

Full Time Equivalents by Division	2024 Permanent	2024 Temporary	2025 Permanent	2025 Temporary	2026 Permanent	2026 Temporary
Office of the Deputy Chief Administrative Officer	3.0	0.0	3.0	0.0	3.0	0.0
Office of the Regional Clerk	19.0	0.5	19.0	0.5	19.0	0.5
Strategic Communication and Public Affairs	13.0	0.0	13.0	0.0	13.0	0.0
Partnerships and Communication	5.0	2.0	18.3	1.0	18.3	1.0
DEI and Indigenous Relations	3.0	0.0	3.0	0.0	3.0	0.0
Strategic Initiatives	21.0	1.0	21.0	1.0	19.0	1.0
Total	**64.0**	**3.5**	**77.3**	**2.5**	**75.3**	**2.5**

FTE Variance from 2025 to 2026	Permanent	Temporary
Total	**(2.0)**	**0.0**

Changes to FTE in the 2026 budget include:

- 2.0 decrease in Strategic Initiatives

Department Summaries - Office of the Deputy CAO

Operating Budget Summary (in thousands)
Council approved Office of the Deputy CAO budget before indirect allocations of $11,157 gross and $9,799 net. The budget including program support and capital financing allocations amounted to $9,876 gross (Gross Expenditure plus Indirect Allocation) and $8,517 net.

Labour Related Costs – The increase of $181 is due to base compensation increases.

Administrative – The decrease of $162 is mainly due to elimination or reduction of postage, consulting, and records management which is offset by an increase of $50 for one-time costs related to the 2026 Regional Councillor elections funded from taxpayer relief reserve as noted below in Transfer from Funds.

Operational and Supply– The decrease of $34 is mainly due to a reduction in uniforms for business licensing enforcement and cancelling various subscriptions in Strategic Communication and Public Affairs.

Equipment Vehicles and Technology – The decrease of $29 is mainly due to cancelling various computer software licenses in Strategic Communication and Public Affairs.

Partnership, Rebates & Exemptions – The decrease of $60 is due to budget reallocation to Other Revenue, as noted below.

Other Revenue – The increase of $187 is mainly due to increased user fees from transportation network companies and taxies of $263, helping move the program closer to a full cost recovery model. This is offset by budget reallocation from Partnership, Rebates & Exemptions, as noted above.

Transfers from Funds – The increase of $49 is mainly due to one-time funding for the 2026 Regional Councillor elections as noted above in Administrative.

Department Summaries - Office of the Deputy CAO

Amounts in thousands ($)

Budget with Comparators by Object of Expenditure	2024 Actuals	2025 Budget	2026 Budget	$ Change	% Change
Labour Related Costs	7,083	9,452	9,634	181	1.9%
Administrative	1,386	1,645	1,483	(162)	(9.9%)
Operational and Supply	38	90	57	(34)	(37.1%)
Occupancy & Infrastructure	1	1	1	0	0.0%
Equipment, Vehicles, and Technology	166	262	233	(29)	(11.1%)
Partnership, Rebates & Exemptions	32	95	35	(60)	(63.5%)
Transfers to Funds	617	0	0	0	0.0%
Intercompany Charges	(147)	(281)	(284)	(3)	1.1%
Gross Expenditure	**9,174**	**11,264**	**11,157**	**(107)**	**(0.9%)**
By-Law and Charges Sales	(108)	(69)	(49)	20	(28.8%)
Other Revenue	(1,295)	(994)	(1,182)	(187)	18.8%
Transfer from Funds	(662)	(78)	(127)	(49)	63.1%
Gross Revenue	**(2,064)**	**(1,142)**	**(1,358)**	**(217)**	**19.0%**
Net Direct Expenditure Before Indirect Allocation	**7,110**	**10,122**	**9,799**	**(323)**	**(3.2%)**
Program Support Allocation	(6)	(467)	(1,366)	(899)	192.4%
Capital Financing Allocation	167	240	84	(156)	(64.8%)
Indirect Allocation	**161**	**(227)**	**(1,281)**	**(1,054)**	**464.6%**
Net Expenditure After Indirect Allocation	**7,271**	**9,895**	**8,517**	**(1,378)**	**(13.9%)**

Capital Budget Summary (in thousands)

There are no projects in Office of the Deputy CAO under the 2026 capital program.

Corporate Services

Mission Statement:
Corporate Services delivers efficient and innovative service excellence to external and internal customers in an integrated and timely manner.

What does Corporate Services do?
The Corporate Services department is responsible for Financial Management and Planning, Legal Services, Purchasing, Information Technology Solutions, Asset Management Office, as well as Construction, Energy and Facilities.

IT Solutions plans, builds, secures and sustains the enterprise architecture required to support all software applications, computer equipment and telecommunications networks used in support of municipal service delivery. IT Solutions also support the investigation, development and implementation of new applications and technology designed to create efficiencies and service enhancements in all operational areas.

Construction, Energy and Facilities Management operates, manages and provides security for 84 facilities totaling 1.4 million square feet with 48% of buildings operating 24/7. It also provides construction services and energy management support for the 84 facilities plus LTC facilities. Their programs and services ensure a safe, secure, functional and aesthetically pleasing built environment for Region staff, Council and the public while meeting broader organizational objectives of space efficiency, cost-effectiveness and maximizing the useful life of the Region's building portfolio.

Financial Management and Planning is concerned with three main areas. **Reporting and Analysis** provides internal and external stakeholders with financial reporting and analysis in addition to organizing and carrying out the annual year-end audit and financial statement preparation. **Budget Planning and Strategy** develops the consolidated operating and capital budgets as well as long term financial strategies and policies. **Financial Operations and Systems** provides corporate payment, invoicing and collection services and supports region's Enterprise Resource Planning system.

Procurement Services is responsible for the management of all formal procurement processes to support the operational needs of Regional departments and some commissions. It ensures compliance with trade agreements and enforces the Municipal Act and Procurement By-law.

Legal Services provides legal advice, research and opinions for the Region as well as handling litigation matters. Legal Services also encompasses the **Risk Management** and **Claims**

Department Summaries – Corporate Services

Administration division which provides advice, opinions and information on risk and insurance, and handles insurable and non-insurable claims by and against the Region.

The **Asset Management Office** was created in 2019 to oversee the governance of asset management (AM) across the Region's departments, divisions, boards and agencies. Asset governance ensures the Region is in compliance with business related industry regulations and rules, and international standards.

How is Corporate Services measured?
Please refer to Section 1 for further details on Council Strategic Priorities, and Appendix 8 for further details on departmental measures.

Council Strategic Priority	Measure	2022	2023	2024	*Preferred Trend
Objective 1.3	Attainment of GFOA Award for Distinguished Budget Presentation	Achieved	Achieved	Achieved	Achieved
Objective 1.3	S&P Credit Rating	AA+ Stable	AA+ Stable	AA+ Stable	AA+
Objective 1.3	S&P Bond Rating Debt Ratio	N/A	N/A	60.4%	Less than 75%
Objective 1.3	Program Support Costs as % of Total Region Expenses	7.0%	7.6%	5.6%	7.1%
Objective 1.3	Operating costs for centralized purchasing per 1,000 goods and services	$3.84	$5.07	$6.32	$3.86
Objective 1.3	In house legal operating cost per $1,000 municipal operating and capital expenditures	$1.45	$1.39	$1.67	$2.08
Objective 1.3	IT costs per supported municipal FTE	$2,171	$2,261	$2,368	$4,004
Objective 1.3	Accounts payable operating cost per invoice	$5.75	$4.93	$7.08	$7.09
Objective 1.3	Accounts payable operating cost per FTE	$73,102	$69,706	$100,845	$97,862

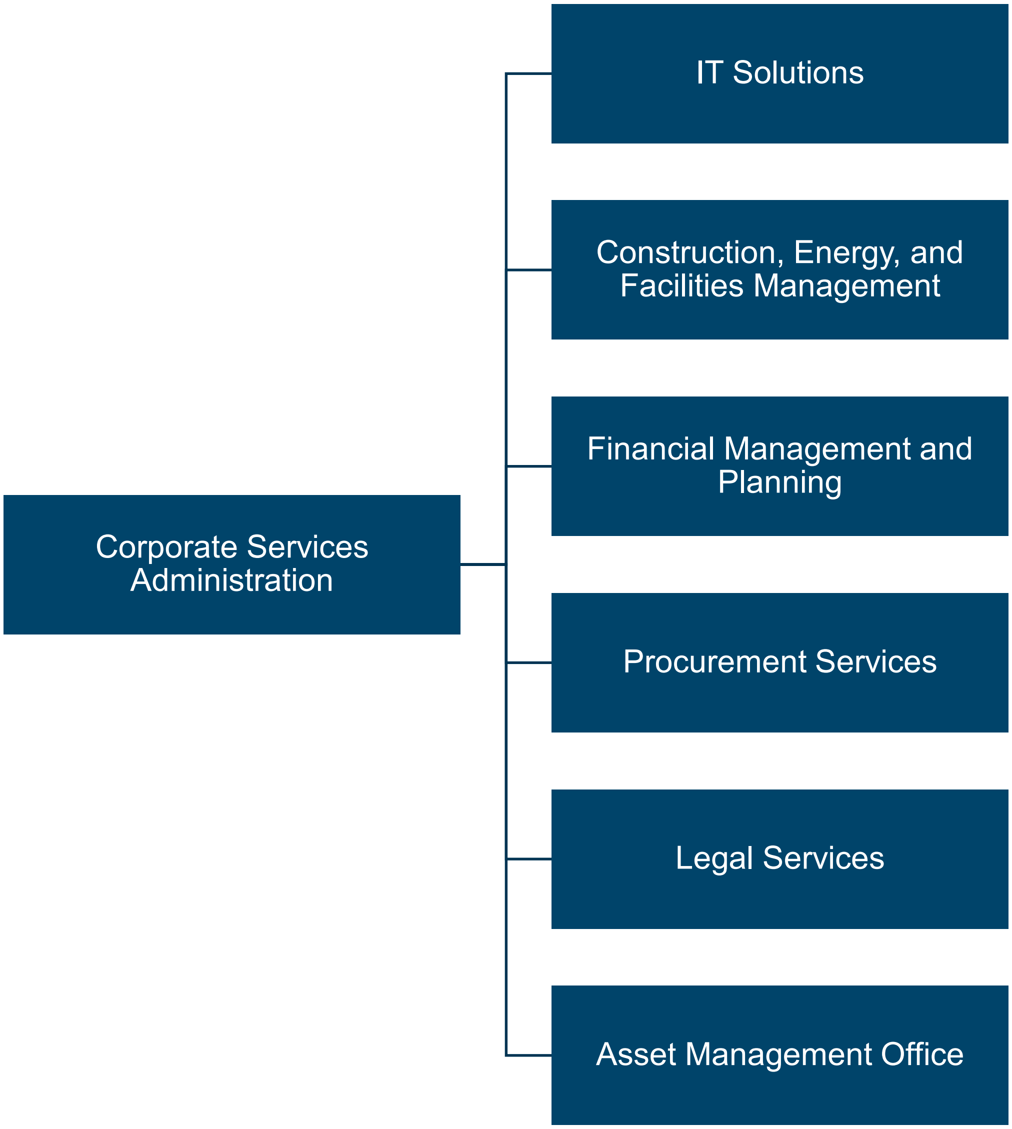
Council Strategic Priority	Measure	2022	2023	2024	*Preferred Trend
Objective 1.3	Operating cost of accounts receivable per invoice	$6.67	$6.70	$6.96	$16.63
Objective 1.3	% of invoices paid within 30 days	81.6%	81.1%	82.9%	71.0%
Objective 1.3	% of electronic payments	87.5%	86.0%	88.5%	90.0%
Objective 1.3	Facilities management cost per square foot	$8.15	$8.39	$8.04	$11.05

*Preferred Trend based on median of all municipalities participating in MBN Canada benchmarking.

*2025 MBN Canada benchmarking data will not be available until Q2 2026.

Department Summaries – Corporate Services

Who works for Corporate Services?



Full Time Equivalents by Division	2024 Permanent	2024 Temporary	2025 Permanent	2025 Temporary	2026 Permanent	2026 Temporary
Corporate Services Administration	2.0	0.0	2.0	0.0	2.0	0.0
IT Solutions	51.0	6.0	58.0	6.0	58.0	6.0
Construction, Energy, and Facilities Management	53.4	8.7	47.9	3.0	46.9	5.0
Financial Management and Planning	70.0	1.0	70.0	0.0	70.0	0.0
Procurement Services	14.0	0.0	14.0	0.0	14.0	0.0
Legal Services	16.0	0.0	16.0	0.0	16.0	0.0
Asset Management Office	7.0	0.0	7.0	0.0	7.0	0.0
Total	**213.4**	**15.7**	**214.9**	**9.0**	**213.9**	**11.0**

FTE Variance from 2025 to 2026	Permanent	Temporary
Total	**(1.0)**	**2.0**

Changes to FTE in the 2026 budget include:

- Facilities Maintainer Permanent FTE transferred to Human Resources
- 2.0 Project Manager Facilities Temporary FTEs

Department Summaries – Corporate Services

Operating Budget Summary (in thousands)

Council approved Corporate Services budget before indirect allocations of $58,088 gross and $56,145 net. The Corporate Services budget after indirect allocations amounted to $1,983 gross (Gross Expenditure plus Indirect Allocation) and $40 net.

Labour Related Costs – The increase of $1,401 is due to base compensation increases and approved program changes.

Administrative – The increase of $884 is mainly due to increase in the Region and NTC insurance premium of $453, one-time costs funded from taxpayer relief reserve for property valuations of $250 and consulting to update the development charges by-law of $100 which is funded by development charge revenue.

Occupancy & Infrastructure – The decrease of $246 is mainly the result of savings on the grounds maintenance contract.

Transfers from Funds – The increase of $80 mainly relates to one-time costs related to property valuations of $250, consulting related to AMO service level review of $50, and PeopleSoft Financials PUM upgrade of $55.

Indirect Allocation – The increase of $2,178 is due to budget increases to allocated divisions as outlined above.

Department Summaries – Corporate Services

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Amounts in thousands ($)

Budget with Comparators by Object of Expenditure	2024 Actuals	2025 Budget	2026 Budget	$ Change	% Change
Labour Related Costs	24,663	25,897	27,298	1,401	5.4%
Administrative	8,106	10,376	11,261	884	8.5%
Operational and Supply	207	321	244	(76)	(23.7%)
Occupancy & Infrastructure	11,398	12,457	12,211	(246)	(2.0%)
Equipment, Vehicles, and Technology	4,898	6,414	6,464	50	0.8%
Partnership, Rebates & Exemptions	1	0	0	0	0.0%
Financial Expenditures	1	0	0	0	0.0%
Transfers to Funds	1,325	757	757	0	0.0%
Intercompany Charges	(211)	(131)	(146)	(16)	11.9%
Allocation Within Departments	(0)	(0)	0	0	0.0%
Gross Expenditure	**50,390**	**56,091**	**58,088**	**1,997**	**3.6%**
By-Law and Charges Sales	(347)	(338)	(193)	145	(42.9%)
Other Revenue	(1,494)	(1,421)	(1,295)	126	(8.9%)
Transfer from Funds	(1,231)	(375)	(455)	(80)	21.4%
Gross Revenue	**(3,072)**	**(2,134)**	**(1,943)**	**191**	**(8.9%)**
Net Direct Expenditure Before Indirect Allocation	**47,318**	**53,957**	**56,145**	**2,188**	**4.1%**
Program Support Allocation	(46,768)	(53,927)	(56,105)	(2,178)	4.0%
Indirect Allocation	**(46,768)**	**(53,927)**	**(56,105)**	**(2,178)**	**4.0%**
Net Expenditure After Indirect Allocation	**550**	**30**	**40**	**10**	**33.3%**

Department Summaries – Corporate Services

Capital Budget Summary (in thousands)

The 2026 capital program represents 21 projects budgeted at $24,115.

Amounts in thousands ($)

Funding Source	Funding Amount
Reserves	17,233
Debt	0
Development Charges	6,402
Canada Community Building	0
Provincial Gas Tax	0
Area Municipality	0
Other External Sources	0
Total Gross Capital Request and Funding	**23,635**

Amounts in thousands ($)

Project Name	Gross Capital Request	Project Description
26-IT-Annual Application Lifecycle	500	Ongoing consolidation, rationalizing, replacing, decommissioning within the Application portfolio (over 200 applications).
26-IT-Web App Firewall+ASM/APM	700	Replacing the Niagara Region's end-of-life core network firewalls to enhance performance, scalability, and security at both headquarters and disaster recovery sites, ensuring reliable application delivery, improved traffic management, and protection against modern threats while replacing aging, end-of-life infrastructure.
26-IT-2026 Council iPad Refresh	100	Replace end of life iPads for Councillors.
26-IT-HQ+DR DataCen Network	1,560	Replacement of End of Life and End of Support Enterprise Networking Solution.
26-IT Hardware Inventory	100	Have an inventory of hardware required to support Regional department requests.

Project Name	Gross Capital Request	Project Description
26-IT-ActiveDirectoryAuditTool	100	An Active Directory auditing solution providing real-time monitoring, alerting, and detailed reporting on critical changes and access events, enhancing Niagara Region’s security posture by improving threat detection, accountability, compliance support, and troubleshooting across both on-premises and cloud directory services.
26-IT-Cloud PAM/Vendor Mgmt Tool	505	Expanding and renewing the Niagara Region's expired privileged access management capabilities—including PAM, EPM, and VPAM.
26-IT-Dark Web Monitoring Tool	160	A dark web monitoring solution that proactively identifies compromised credentials, phishing threats, and malicious actor activity related to Niagara Region.
26-IT Password Manager	300	Expanding and renewing the Niagara Region's expired centralized password management solution.
26-IT SaaS/PaaS/Vuln/RiskTool	750	Expanding and renewing the Niagara Region's expired unified cybersecurity platform.
26-Secure Email Gateway	1,200	Replace the Niagara Region's expired secure email gateway solution.
26-Secure Mobile App Protect	200	Expanding and renewing the Niagara Region's expired zero trust network access solution for mobile users.
26-Region Wide Building Utilization Improvement	1,500	Increase utilization of existing office space through the strategic consolidation of services, shared use of space and modifying layouts. Project goals: reduce overall square footage and operating costs of building portfolio, divest of surplus leased and owned properties, improve service and public access through co-location and accommodate growth associated with Regional programs.

Project Name	Gross Capital Request	Project Description
26-Annual-Code & Legislative Compliance	700	Annual capital expenditures required to modify Region facilities and services to align with changes in legislation, building codes and due to aging infrastructure. Included in this project are multiple AODA barrier removal projects that have been identified during the 2022/2023 AODA Audit of Region Facilities.
26-Region HQ Campbell West Roof Replacement	1,500	Replacement of Region HQ Campbell West roof. The roof is past it's useful life and has already experienced localized failures. Based on roof inspections and repairs, full failure and water intrusion into the building is anticipated if the roof is not replaced in 2026.
25-EMS Virgil Station - Land and Building Design	2,500	Construction of a 2 bay EMS Post to replace currently leased location that must be vacated. Project is aligned with the recently approved ten (10) year NEMS Facilities Master Plan which identified the need for a 2-Bay Post located within Virgil to serve Niagara-on-the-Lake and that Post be operational by 2027 to meet current and projected service levels.
26-EMS Niagara Falls North Construction	8,600	Design and construction of new 2-bay EMS Post to serve Niagara Falls North and replace currently leased location. Project is aligned with the recently approved ten (10) year NEMS Facilities Master Plan which identified the need for a 2-Bay Post located in Niagara Falls North and that Post be operational by 2027 to meet current and projected service levels.
26-EMS Welland North Construction	1,100	Design and construction of a new 2-bay Post to serve Welland North and replace recently vacated leased location that is no longer viable due to operational impacts. Project is aligned with the recently approved ten (10) year NEMS Facilities Master Plan which identified the need for a 2-Bay Post located in Welland North and that Post be operational by 2027 to meet current and projected service levels.

Project Name	Gross Capital Request	Project Description
26-Public Works Service Centre - Wash Catch Basin	210	Create a designated paint washing station to support the Public Works Sign Painting program. Washing station will be sloped to a dedicated drain and holding tank at the Thorold PW Yard.
26-Public Works Yards Backup Generators	1,250	Install backup generators at Thorold, Pelham, and Smithville PW Yards. Without a source of emergency power, vehicles are unable to navigate the yard and road maintenance vehicles and unable to refuel.
26-Public Works Pelham Yard Roof Replacement	100	Reinforce corroded open-webbed steel joists (OWSJ) at the Pelham Patrol PW Yard. The roof structure corrosion was noted during a structural review by Kalos Engineering in 2024, with recommendation to reinforce the structure.
Total	**23,635**	

Community Services

Mission Statement:
We envision a strong community as one where individuals are supported to maximize their potential, achieve their goals, and enhance their quality of life and social well-being.

What does Community Services do?
Community Services supports those who need it most, including children, vulnerable individuals, and older adults. Working with community partners, local municipalities and other levels of government, Community Services plans, delivers and coordinates services including homelessness and housing supports, income and employment participation programs, child care and early years services, seniors' and long-term care services as well as community safety and well-being initiatives. These efforts strengthen stability and contribute to a more prosperous and inclusive community.

Social Assistance and Employment Opportunities is responsible for administering the Ontario Works Act. This Act is the provincial legislation that offers temporary financial assistance to the members of our community most in need. The division provides case management to support overall life stability and employment participation with the goal of increasing independence. The division oversees the community-led Niagara Poverty Reduction Strategy and the Niagara Prosperity Initiatives, which invest annually in poverty-reduction and prevention. It also leads the Niagara Local Immigration Partnership Council, funded by Immigration, Refugees and Citizenship Canada, to build local capacity to attract and integrate newcomers.

Children's Services is responsible for the planning, management and oversight of the early years and child care system in Niagara Region, as directed by the province in its role as a service system manager. Services the division is accountable for range from oversight of the EarlyON Child and Family Centres, supporting children with special needs, administration of financial assistance for eligible families and administration and expansion of the Child Care Program (CWELCC), which aims to expand access to licensed childcare.

Seniors Services provides high quality, compassionate care to our residents and clients through a range of integrated programs and partnerships. The division operates a number of community programs (wellness, outreach and residential) as well as seven long-term care homes for people who need around the clock nursing and personal care. The homes are staffed by Registered Nurses, Registered Practical Nurses, Nurse Practitioners, other allied health professionals, support staff, and Personal Support Workers who provide 24-hour nursing care and support. Residents can also access physician, recreational activities, on-site physiotherapy, dietitian support, rehabilitation, counselling as well as pastoral care.

Department Summaries - Community Services

Homelessness Services support the system of homelessness services across the region, working with service providers to address the needs of Niagara's most vulnerable residents, as directed in its role as municipal service manager. As a municipal service manager, homelessness services are delivered through 16 contracts with 12 not-for-profit organizations including emergency shelters, outreach services, supportive and transitional housing, and prevention programs. The team also supports Regional and Municipal emergency response management by providing emergency social services in times of crisis.

Housing Services administers community housing programs across Niagara Region and is dedicated to improving lives and building healthy communities through a combination of programs and services, such as: providing subsidies and legislative oversight to non-profit and co-operative housing providers as directed in its role as municipal service manager; housing waitlist management; rent supplement and temporary housing allowances to low income households; tenant support, eviction prevention and community engagement; and supporting investments in a number of other program areas including Housing First, Niagara Renovates, and the Welcome Home Niagara Homeownership Program.

Community Strategic Priorities is a team in the Commissioner's office implementing mandatory legislated federal and provincial plans including the Community Safety and Well-Being plan and the 10-year Housing and Homelessness Action Plan.

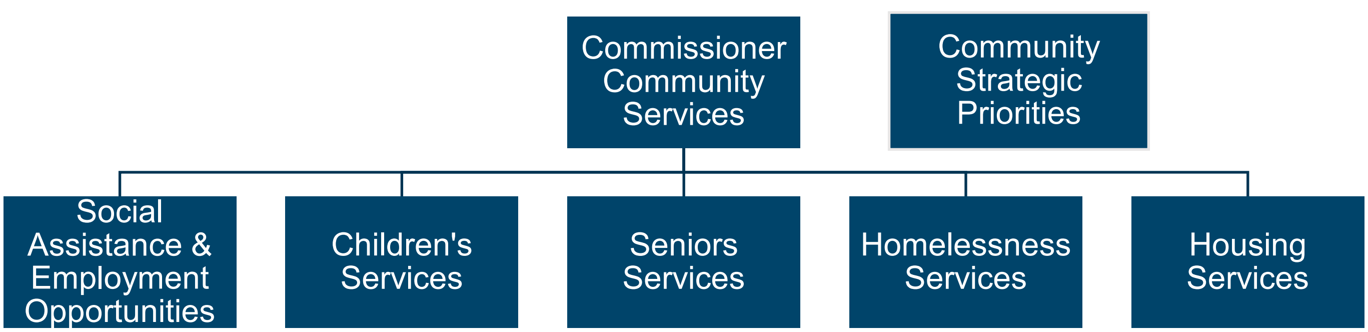
Department Summaries - Community Services

How is Community Services measured?

Please refer to Section 1 for further details on Council Strategic Priorities, and Appendix 8 for further details on departmental measures.

Council Strategic Priority	Measure	2023	2024	2025	Preferred Trend
Objective 3.3	Community Housing Units	9,047	9,252	9,200	Increase
Objective 3.3	Chronically Homeless Move-Ins (into housing)	336	395	436	Increase
Objective 3.1	Ontario Works Caseloads	12,383	13,262	12,826	Decrease
Objective 1.3	Eligible licensed child care centre based spaces enrolled in Canada-Wide Early Learning and Child Care (CWELCC) Program	7,735	8,610	9,212	Increase
Objective 1.3	Licensed childcare centre-based spaces in Niagara Region	12,688	13,867	14,743	Increase
Objective 3.3	Persons Experiencing Homelessness	1,229	1,136	1,203	Decrease

Who works for Community Services?



Department Summaries - Community Services

Full Time Equivalents by Division	2024 Permanent	2024 Temporary	2025 Permanent	2025 Temporary	2026 Permanent	2026 Temporary
Commissioner and Community Strategic Priorities	8.0	5.0	9.0	4.0	7.0	1.8
Children's Services	100.9	4.0	109.5	10.3	109.5	12.8
Homelessness Services	12.0	48.1	12.0	18.1	12.0	18.1
Seniors Services	1,144.7	15.2	1,144.7	4.0	1,144.7	4.0
Social Assistance & Employment Opportunities	204.6	2.0	225.6	1.0	225.6	1.0
Housing Services	65.0	4.0	71.0	3.0	71.0	3.0
Total	**1,535.2**	**78.3**	**1,571.8**	**40.4**	**1,569.8**	**40.7**

FTE Variance from 2025 to 2026	Permanent	Temporary
Total	**(2.0)**	**0.3**

Changes to FTE in the 2026 budget include:

- Decrease of 2.0 permanent FTE due to the transfer of two encoding clerk positions to Human Resources for the Kronos upgrade.
- Increase of 4.8 temporary FTE in Children's Services to support expansion of directly operated childcare
- Decrease of 2.3 temporary FTE positions in Children's Services that have expired.
- Reduction of 2.2 temporary FTE in the Commissioner and Community Strategic Priorities due to building safer communities funding ending March 31, 2026 for three staff.

Department Summaries - Community Services

Operating Budget Summary (in thousands)
Council approved Community Services budget before indirect allocations of $593,401 gross and $72,530 net. The Community Services budget after indirect allocations amounted to $628,258 gross (Gross Expenditure plus Indirect Allocation) and $107,387 net.

Labour Related Costs – The increase of $7,728 is primarily related to base compensation increases across all divisions, with approximately 70% of the increase representing collective agreement increases, including arbitrated settlements.

Community Assistance – The increase of $26,189 is primarily related to an increase in funded programs, which includes the Social Assistance right-sizing of benefits based on actual caseload-projected expenditures of $37,710, and provincial Housing funding allocated to providers and subsidy programs of $1,645. These increases are offset by a decrease in Children's Services of $18,793 due to the reduction in one-time expenditures related to infrastructure and start-up grants budgeted in 2025, and reduced operating subsidies to housing providers as they reach the end of their mortgage terms, in line with the Housing Provider End of Mortgage Strategy. In addition, cost pressures in Homelessness Services of $5,774 are primarily made up of increased shelter capacity costs, increased winter supports and service restriction support business cases of $2,135, along with $2,500 in operating costs from the Geneva Street supportive housing capital build, with the remaining variance due to inflationary increases.

Federal and Provincial Grants – The increase of $24,159 is primarily related to additional funding associated with the programs referenced above in Community Assistance, including the Social Assistance rightsizing of benefits based on caseload-projected ministry funding of $38,336, and an increase in Provincial and Federal operating funding in Homelessness Services of $2,219. These funding increases are offset by a decrease in funding related to the one-time initiatives in Children’s Services as noted above.

Department Summaries - Community Services

Amounts in thousands ($)

Budget with Comparators by Object of Expenditure	2024 Actuals	2025 Budget	2026 Budget	$ Change	% Change
Labour Related Costs	156,645	164,857	172,585	7,728	4.7%
Administrative	2,858	2,458	2,814	356	14.5%
Operational and Supply	11,835	10,613	10,122	(491)	(4.6%)
Occupancy & Infrastructure	5,276	5,891	5,804	(87)	(1.5%)
Equipment, Vehicles, and Technology	3,241	2,452	2,324	(128)	(5.3%)
Community Assistance	289,758	366,340	392,529	26,189	7.1%
Partnership, Rebates & Exemptions	1,032	1,140	13	(1,127)	(98.9%)
Financial Expenditures	46	0	1	1	0.0%
Transfers to Funds	6,832	5,428	5,957	529	9.7%
Intercompany Charges	1,313	1,018	1,252	234	23.1%
Gross Expenditure	**478,836**	**560,197**	**593,401**	**33,204**	**5.9%**
Federal and Provincial Grants	(387,226)	(464,365)	(488,524)	(24,159)	5.2%
By-Law and Charges Sales	(1,937)	(1,939)	(2,284)	(345)	17.8%
Other Revenue	(27,128)	(27,240)	(28,463)	(1,223)	4.5%
Transfer from Funds	(3,792)	(1,728)	(1,600)	128	(7.4%)
Gross Revenue	**(420,084)**	**(495,272)**	**(520,871)**	**(25,599)**	**5.2%**
Net Direct Expenditure Before Indirect Allocation	**58,752**	**64,925**	**72,530**	**7,605**	**11.7%**
Program Support Allocation	13,867	15,431	17,186	1,755	11.4%
Capital Financing Allocation	12,245	14,807	17,671	2,864	19.3%
Indirect Allocation	**26,112**	**30,238**	**34,857**	**4,619**	**15.3%**
Net Expenditure After Indirect Allocation	**84,864**	**95,163**	**107,387**	**12,224**	**12.8%**

Department Summaries - Community Services

Capital Budget Summary (in thousands)

The 2026 capital program represents 12 distinct projects budgeted at $3,115.

Amounts in thousands ($)

Funding Source	Funding Amount
Reserves	3,115
Debt	0
Development Charges	0
Canada Community Building	0
Provincial Gas Tax	0
Area Municipality	0
Other External Sources	0
Total Gross Capital Request and Funding	**3,115**

Amounts in thousands ($)

Project Name	Gross Capital Request	Project Description
26-LTC Homes - HVAC Renewal: Replace Units for Resident Comfort & Safety	350	This project involves the complete replacement of failing Air Handling Units (AHU) serving resident care areas. The existing unit, over 23 years old, has exceeded its useful life and operates with phased-out R22 refrigerant, posing environmental and regulatory risks. It has difficulties in maintaining required thermal and air quality conditions, impacting resident health, infection control, and staff working conditions.

Project Name	Gross Capital Request	Project Description
26-LTC Homes - Accessibility Upgrades: Improve Equity, Compliance & Resident Dignity	200	This project will deliver accessibility upgrades at Rapelje Lodge, one of Niagara Region's long-term care homes. Guided by the 2025 Accessibility for Ontarians with Disabilities Act (AODA) audit, the work targets Priority 1 and 2 deficiencies that currently limit access and safety for residents, staff, and visitors. Planned improvements include accessible parking, power operated doors, compliant signage, and barrier-free washrooms.
26-LTC Homes - Infection Control: Replace Carpet Flooring in LTC Areas	200	This initiative proposes the replacement of aging carpet flooring at Rapelje Lodge with resilient, non-slip, and healthcare-grade flooring. The current carpet presents a risk to both safety and infection prevention, trapping moisture and contaminants while becoming uneven with wear. The new flooring will support long-term infection prevention and control (IPAC) efforts, enhance resident mobility and safety.
26-LTC Homes - Sliding Door Replacement for Safe & Accessible Entry	60	This project will replace the aging and malfunctioning main entrance sliding door system at Rapelje Lodge, one of Niagara Region's long-term care homes. The current system has become unreliable frequently failing to open, close, or lock properly. This entrance is the facility's primary access point for residents, staff, visitors, and emergency responders. Its failure poses significant safety, security, and accessibility concerns.

Project Name	Gross Capital Request	Project Description
26-LTC Homes - Replace Essential Resident Care Equipment for Compliance & Safety	340	This project involves the replacement of aging and end-of-life resident care equipment in Niagara Region's long-term care homes. Items include mechanical lifts, pressure-relief mattresses, and other core clinical supports used daily by residents and frontline staff. The replacements are based on preventive maintenance data, equipment life-cycle guidelines, and condition audits.
26-LTC Homes - IPAC: Replace Wooden Handrails to Improve Infection Control	420	This project will replace deteriorating wooden handrails in Niagara Region's long-term care homes with durable, antimicrobial, IPAC-compliant materials. Wooden rails, still present in corridors, cannot be properly disinfected and have begun to crack, splinter, and delaminate posing serious risks to both resident health and safety. The upgrade is essential to align with contemporary infection control standards.
26-LTC Homes - Safety & Infrastructure Modernization Initiative	120	This project addresses the urgent replacement of three essential infrastructure systems in long-term care homes: commercial dryers, a domestic hot water tank, and critical kitchen cooking equipment. All are beyond their useful life and have been flagged through preventative maintenance logs and operational reports for increasing failure risk.
26-LTC Homes - Kitchen HVAC: Replace End-of-Life Make-Up Air Units	200	This project proposes the replacement of an outdated make-up air (MUA) ventilation unit in the kitchen of Woodlands of Sunset. The current unit is past its service life, lacks integrated cooling, and no longer meets performance expectations or health and safety standards. The MUA system is essential to ensure proper ventilation, temperature control, and air quality in kitchen and food preparation areas.

Project Name	Gross Capital Request	Project Description
26-LTC Homes - Lighting Retrofit: Meet FLTCA Safety & Well-being Standards	275	This project proposes a lighting retrofit across resident rooms, corridors, dining areas, and common spaces. This project will replace outdated lighting with high-efficiency LED systems calibrated to meet standards and reduce glare, improve consistency, and lower operational costs. The investment ensures full regulatory compliance.
26-LTC Homes - Roof System Replacement to Improve Building Resilience	450	This project proposes the complete replacement of the failing roof system at long-term care (LTC) homes. The current roof has exceeded its service life and is showing severe signs of deterioration. The proposed upgrade will replace the full roof membrane with a new, CSA- and OBC-compliant system, including improved insulation, drainage redesign, vapor barrier reinstatement, and commissioning.
26-LTC Homes - Window Sealant Replacement to Prevent Moisture Infiltration	260	This project proposes the replacement of degraded exterior window sealants at long-term care homes across the Region. The existing caulking original to the buildings is more than 20 years old and has visibly failed in multiple locations. Inspections show widespread cracking, shrinkage, and UV deterioration, compromising the weatherproofing integrity of the building envelope.
26-LTC Homes - Security Camera System Upgrade for Safety of Residents & Staff	240	This project proposes an upgrade and expansion of security camera systems across four long-term care homes in the Niagara Region. A recent security and risk assessment revealed surveillance gaps, outdated or absent cameras in resident corridors, outdoor areas, staff entrances, and high-risk zones.
Total	**3,115**	

Public Health and Emergency Services

Mission Statement:
Working to protect, promote and improve the health and health equity of Niagara's population.

What do Public Health and Emergency Services do?
The work of the Public Health and Emergency Services department is broken down to the following divisions:

Medical division is the executive office of Public Health & Emergency Services and provides strategic leadership and medical consultation to the rest of the department. It also acts as the public voice at a local, provincial, and federal level for the health needs of our community. The division has a solid foundation in scientific, medical, and clinical fields, as well as risk management and communication skills. The division also provides communication support, social marketing, public health risk and crisis communications, and issues management for the whole Region.

Clinical Services division (CSD) works to prevent the spread of infectious diseases through contact tracing, case management, outbreak management and vaccination activities, and to treat infectious diseases in the community. The CSD also delivers comprehensive community mental health programs with the aim of keeping individuals out of hospital and supported in the community by providing intensive community-based mental health treatment and support for adults and youth experiencing serious and persistent mental illness. All CSD programs and services are delivered through clinic settings, home visiting and school settings.

Environmental Health division ensures that the environment we live in is safe and supports healthy living. Routine inspections are conducted in all food establishments, long term care and retirement homes (LTCHs/RHs), international agricultural worker housing, personal service settings, regulated/nonregulated infection prevention and control (IPAC) investigations and special events. In addition, inspection of water quality and safety of swimming pools, beaches and small water drinking systems are conducted, as well as surveillance of mosquitoes and ticks to prevent West Nile Virus and tickborne diseases. Public Health Nurses and Inspectors also support some of Niagara Region's most vulnerable populations in LTCHs/RHs, childcare settings and shelters through outbreak management. Tobacco control officers (TCOs) conduct routine and complaint-based inspections of secondary schools, hospitals and establishments that display and promote tobacco and vapour products. The division also investigates public health concerns related to potential environmental health hazards and supports emergency management for public health related emergencies.

Department Summaries - Public Health and Emergency Services

Family and Community Health division provides a variety of programs and services to ensure parents are equipped with the knowledge, skills, and resources necessary for their children and families to thrive. It also addresses community health needs through outreach, community development and asset building, and community-based interventions that aim to empower, educate, advocate, and promote various health services/supports throughout Niagara. Some of the program areas include Healthy Babies Healthy Children, Nurse Family Partnership, child health, dental health (children and seniors), and school health programs providing support and resources to educators and families of school-aged children.

Health Promotion and Foundational Standards division provides functional support and leadership across a broad spectrum of areas including continuous quality improvement, planning and evaluation, strategic initiatives, business continuity and emergency response planning, knowledge sharing and staff education, population health assessment, data analysis, research, evaluation, medical informatics, and customer service at each Public Health Office. This division also supports engagement with primary care and other health care providers, municipal, and community partners, educational institutions, and Indigenous organizations. The HPFS division uses data and evidence to direct the development and implementation of comprehensive health promotion strategies to address primordial prevention for non-communicable diseases, injuries, population, mental health, healthy growth, development, and aging.

Emergency Services division is responsible for providing 24-hour emergency out-of-hospital medical care. It includes a team of paramedics, emergency medical dispatchers, and allied medical professionals (nurses and occupational therapists) who deliver a land ambulance service and a state-of-the-art ambulance dispatch centre, as well as innovative mobile integrated health interventions. The division also provides public safety education programs and medical coverage for events. Emergency Services is responsible for coordinating Niagara Region’s emergency preparedness and response activities, and coordination for Chemical, Biological, Radiological, and Nuclear (CBRN) emergency response planning.

Department Summaries - Public Health and Emergency Services

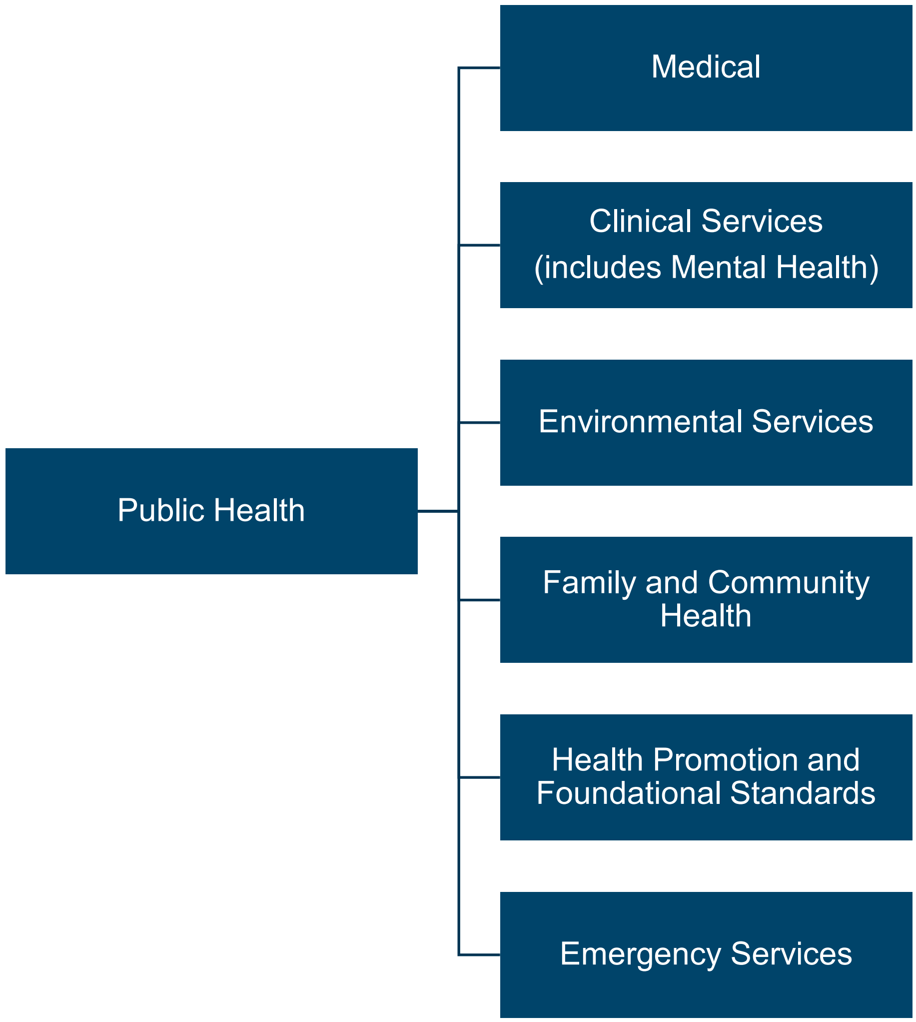
How is Public Health and Emergency Services measured?

Please refer to Section 1 for further details on Council Strategic Priorities, and Appendix 8 for further details on departmental measures.

Council Strategic Priority	Measure	2023	2024	2025	Preferred Trend
Objective 1.3	Priority 1 Response Compliance	71.6%	72.0%	73.0%	80.0%
Objective 1.3	Female Life Expectancy at Birth	83.7 years	83.5 Years	83.5 Years	Increase
Objective 1.3	Male Life Expectancy at Birth	79.4 years	79.2 Years	79.2 Years	Increase
Objective 1.3	Cancer incidence rate per 100,000 population	574.8	522.4	522.4	Decrease
Objective 1.3	Diabetes rate	7.4%	9.5%	7.3%	Decrease
Objective 1.3	Suspected opioid overdoses	734	770	780	Decrease
Objective 1.3	Rate of death due to opioid toxicity per 100,000 population	25.6	26.9	20.7	Decrease
Objective 3.1	Sense of belonging to local community	68.5%	69.7%	71.0%	Increase
Objective 3.1	Perceived mental health as “very good” or “excellent”	66.2%	61.6%	56.9%	Increase
Objective 3.1	Perceived health as “very good” or “excellent”	57.0%	57.7%	57.6%	Increase
Objective 1.3	Daily smoker	12.2%	10.3%	12.8%	Decrease
Objective 1.3	Public Health Unit cost per resident	$47.02	$47.36	$45.36	Decrease
Objective 1.4	Population count per FTE	1,589	1,649	1,823	Increase
Objective 1.1	Hours of Ambulance Offload Delay	27,661	25,539	23,653	Decrease
Objective 1.1	Special Teams Diversion Rate	68.5%	72.6%	85.77%	Increase

Department Summaries - Public Health and Emergency Services

Who works for Public Health and Emergency Services?



Department Summaries - Public Health and Emergency Services

Full Time Equivalents by Division	*2024 Permanent	2024 Temporary	2025 Permanent	2025 Temporary	2026 Permanent	2026 Temporary
Medical Division	13.0	0.0	12.8	0.0	10.0	0.0
Chronic Disease and Injury Prevention	33.1	0.0	0.0	0.0	0.0	0.0
Clinical Services	129.0	11.5	123.0	1.0	122.5	1.0
Environmental Health	46.0	3.0	54.0	1.0	54.0	0.0
Family and Community Health	109.5	0.0	101.9	0.0	99.7	0.0
Health Promotion and Foundational Standards	32.3	0.0	67.6	0.0	63.3	0.0
Emergency Medical Services	339.7	24.0	359.6	21.2	372.7	18.5
Total	**702.6**	**38.5**	**719.0**	**23.2**	**722.0**	**19.5**

*Reflects adjusted 2024 base budget after 10 permanent FTE positions were moved to other Niagara Region departments following Public Health’s Strategic Review in 2024.

FTE Variance from 2025 to 2026	Permanent	Temporary
Total	**3.0**	**(3.7)**

Department Summaries - Public Health and Emergency Services

Changes to FTE in the 2026 budget include:

Public Health General

- 0.8 permanent FTE reduction following divestiture of the Infant & Child Development Services (ICDS) program in Q1 2025.
- 8.6 permanent FTE reduction of several vacant positions as part of PH's responsible budget mitigations (1 Medical Informatics Analyst, 1 Business Continuity Specialist, 0.8 Program Specialist, 1.0 Health Promoter, 1 PH Chief of Staff, 1 PHN, 1 Community Health Broker, 1.8 unspecified contingency positions).
- 0.6 permanent FTE reduction of a vacant position (Health Promoter) transferred to Human Resources.
- 1.0 temporary FTE reduction of IPAC Hub Specialist position.

Emergency Medical Services

- 13.0 permanent FTE increase to add 1 24-hour ambulances (10 Paramedics, 1 Fleet Supervisor, 1 Project Specialist, and 1 Supply Technician)
- 2.7 temporary FTE reduction for expiring positions (0.5 Fleet Equipment Custodian, 0.25 Strategic Projects Coordinator, as well as a base program change to reduce 2.0 CPLTC staff in order for the program to remain 100% funded and avoid the levy having to subsidize the program (Occupational Therapist, Paramedic).

Department Summaries - Public Health and Emergency Services

Operating Budget Summary (in thousands)
Council approved the Public Health and Emergency Services budget before indirect allocations of $133,397 gross and $44,535 net. The Public Health and Emergency Services Budget after indirect allocations amounted to $161,594 gross (Gross Expenditure plus Indirect Allocation) and $72,731 net.

Labour Related Costs – Total labour related costs increased by $6,416. The Public Health costs increased by $1,672 due to contractual pay increases, netted with a decrease of $1,339 from the reduction of FTE positions (as noted in the previous section) and an increase in the gapping provision of $45. EMS costs increased by $6,129. An increase of $1,735 was due to additional staff required for the 1 new 24-hour ambulances. WSIB increased by $424, and the remaining $3,970 was due to inflationary and negotiated pay increases.

Operational and Supply – Operational costs decreased by $616, primarily driven by a $548 decrease in the Harm Reduction in Motion program costs, offset with an equal decrease in the related Health Canada grant (below).

Equipment, Vehicles, Technology – The majority of the $312 increase is due to increasing costs for EMS equipment and vehicle maintenance. This is a combination of price increases for these services, as well as the impact of aging equipment being pushed past its expected lifecycle.

Federal and Provincial Grants – The net increase in federal & provincial grants is $3,712. The PH portion includes an increase of 1% or $251 in Ministry base funding for Mandatory programs and 4% or $263 in Ontario Health base funding for the Mental Health programs, netted with a decrease of $548 in the Health Canada grant for the Harm Reduction in Motion program and $148 in the MCCSS grant for the ICDS program, both offset with equal reductions in related program costs. The EMS portion is an increase of $4,071 consisting of $3,511 in Land Ambulance funding and $770 Dispatch funding. This is partially offset by the removal of temporary Emergency Management funding from the Ministry of Natural Resources related to legacy gas well capping of $0.21.

By-Law Charges & Sales – The $142 increase is related to the rollout of a new cost recovery fee for International Agriculture Worker (IAW) housing inspections.

Other Revenue – The decrease of $117 primarily relates to the IPAC Hub funding now budgeted under provincial grants.

Transfers from Funds – The net increase of $916 includes a budgeted one-time transfer from reserves to EMS of $916 to offset the funding lag of Ministry revenue related to the 1 new 24-hour ambulances added in 2026.

Amounts in thousands ($)

Budget with Comparators by Object of Expenditure	2024 Actuals	2025 Budget	2026 Budget	$ Change	% Change
Labour Related Costs	102,804	108,074	114,490	6,416	5.9%
Administrative	1,606	1,681	1,599	(83)	(4.9%)
Operational and Supply	9,099	10,729	10,114	(616)	(5.7%)
Occupancy & Infrastructure	956	899	840	(59)	(6.6%)
Equipment, Vehicles, and Technology	3,257	3,308	3,620	312	9.4%
Community Assistance	0	0	69	69	0.0%
Financial Expenditures	16	0	0	0	0.0%
Transfers to Funds	198	60	57	(3)	(5.0%)
Intercompany Charges	2,440	2,537	2,609	72	2.9%
Gross Expenditure	**120,375**	**127,288**	**133,397**	**6,109**	**4.8%**
Federal and Provincial Grants	(83,769)	(83,400)	(87,112)	(3,712)	4.5%
By-Law and Charges Sales	(72)	(94)	(236)	(142)	151.9%
Other Revenue	(898)	(686)	(569)	117	(17.1%)
Transfer from Funds	(321)	(1,862)	(945)	916	(49.2%)
Gross Revenue	**(85,060)**	**(86,042)**	**(88,862)**	**(2,820)**	**3.3%**
Net Direct Expenditure Before Indirect Allocation	**35,315**	**41,246**	**44,535**	**3,288**	**8.0%**
Program Support Allocation	11,750	12,981	13,128	147	1.1%
Capital Financing Allocation	6,957	11,335	15,069	3,733	32.9%
Indirect Allocation	**18,707**	**24,316**	**28,197**	**3,881**	**16.0%**
Net Expenditure After Indirect Allocation	**54,022**	**65,562**	**72,731**	**7,169**	**10.9%**

Department Summaries - Public Health and Emergency Services

Capital Budget Summary (in thousands)

The 2026 capital program represents 7 distinct projects budgeted at $6,335.

Amounts in thousands ($)

Funding Source	Funding Amount
Reserves	5,309
Debt	0
Development Charges	1,026
Canada Community Building	0
Provincial Gas Tax	0
Area Municipality	0
Other External Sources	0
Total Gross Capital Request and Funding	**6,335**

Amounts in thousands ($)

Project Name	Gross Capital Request	Project Description
2026 EMS Signal Preemption	341	Replace the Emergency Vehicle Pre-emption (EVP) systems to control traffic signals during high-priority responses.
2026 EMS ERV Replacements	533	2026 EMS ERV Replacement.
2026 EMS Ambulance & Eqpt Repl	3,715	2026 replacement of 11 ambulances and replacement equipment.
2026 EMS Fleet Management Sys	355	EMS AVL Replacement
2026 EMS Medical Safes	366	2026 Medical safe acquisition
2026 EMS New Ambulances	844	Addition of 2 new ambulances.
2026 EMS New ERV	182	Addition of 1 new Emergency Response Vehicle.
Total	**6,335**	

Public Works

Mission Statement:
The Public Works department is responsible for the strategic management, operation and maintenance of municipal infrastructure to support the communities of Niagara. The department delivers effective and efficient services that prioritize the well-being of residents and visitors. The department is made up of five divisions, each with specific mandates, as outlined below.

What does Public Works do?
The Infrastructure Planning and Development division leads the development of long-term strategies and policies. These high-level directives are then translated by the Capital Planning and Asset Management division into detailed, actionable plans that guide investment, prioritization, and decision-making. The Transportation, Waste Management, and Water and Wastewater divisions serve as front-line service providers, responsible for the design and construction of capital projects and the safe, reliable operation and maintenance of public works infrastructure. The Public Works department is unique in that it has divisions that fall under the General Tax Levy, the Waste Management Special Tax Levy, and the Water and Wastewater Rates.

Infrastructure Planning and Development is a part of the General Tax Levy and is responsible for overarching strategy and policy, ensuring alignment and cohesion across the Public Works department. The division supports that growth aligns with both the location and timing of current and future infrastructure to promote orderly and fiscally sustainable development. The division’s key duties include developing infrastructure master plans, growth management and analytics, tracking infrastructure capacity, development reviews, and administering Regional incentives.

Capital Planning and Asset Management is part of the General Tax Levy and is responsible for transforming the high-level infrastructure strategies established by the Infrastructure Planning and Development division into detailed, actionable plans. These plans include long-term capital forecasts, annual capital budgets, and asset management plans which are designed to be practical, financially feasible, and aligned with the organization’s broader objectives.

Department Summaries - Public Works

Transportation Services is a part of the General Tax Levy and oversees a multimodal transportation network that supports safe, reliable, and efficient transportation and goods movement for the residents and visitors of Niagara region. The division's functions include capital design and construction as well as operations and maintenance. Transportation Services also manages Niagara's corporate fleet. The divisions above that fall under the General Tax Levy are discussed in greater detail under the Public Works – Levy Department Summary.

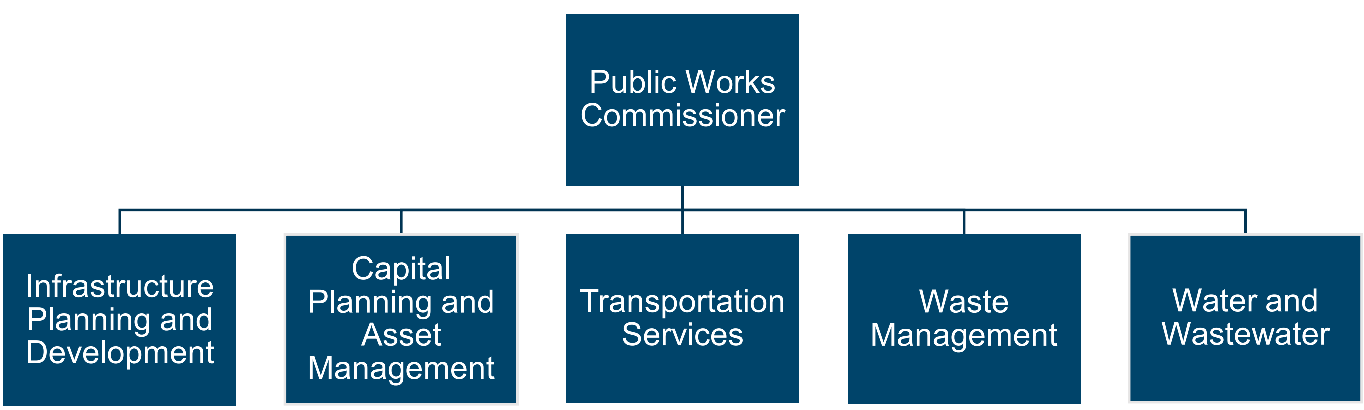
Waste Management encapsulates the Waste Management Special Tax Levy and provides safe, reliable, efficient, cost-effective, and environmentally responsible waste collection and disposal services that promote sustainability, enhance resource recovery, and ensures regulatory compliance. The division's functions include capital design and construction, waste collection and diversion, policy and program development, and waste disposal operations for open and closed landfill sites. The division is also responsible for public education and outreach and enforcement of Waste Management By-law.

The details of the Waste Management division can be found under the Waste Management Special Tax Levy Department Summary.

Water and Wastewater encapsulates the Water and Wastewater Rates and provides safe and reliable drinking water and effective management of wastewater for the communities of Niagara. The division's functions include capital design and construction, operations and maintenance, and ensuring regulatory compliance.

The details of the Water and Wastewater division can be found under the Water and Wastewater Rates Department Summary.

Who works for Public Works?



Full Time Equivalents by Division	2024 Permanent	2024 Temporary	2025 Permanent	2025 Temporary	2026 Permanent	2026 Temporary
Public Works Commissioner	2.0	0.0	2.0	0.0	2.0	0.0
Infrastructure Planning and Development	36.5	0.0	37.5	0.0	37.5	0.0
Capital Planning and Asset Management	0.0	0.0	28.0	0.0	28.0	0.0
Transportation Services	197.0	4.2	192.0	5.0	190.0	5.0
Waste Management	34.0	0.7	35.7	0.0	35.7	0.0
Water and Wastewater	280.6	3.9	280.0	4.0	287.0	4.0
Total	**550.1**	**8.8**	**575.2**	**9.0**	**580.2**	**9.0**

Public Works - Levy

Mission Statement:
Responsible for the strategic management, operation, and maintenance of municipal infrastructure to support the communities of Niagara, delivering effective and efficient services that prioritize the well-being of residents and visitors.

What does Public Works - Levy do?

Infrastructure Planning and Development is responsible for overarching strategy and policy, ensuring alignment and cohesion across the Public Works department. The division supports that growth aligns with both the location and timing of current and future infrastructure to promote orderly and fiscally sustainable development. The division’s key duties include developing infrastructure master plans, growth management and analytics, tracking infrastructure capacity, development reviews, and administering Regional incentives.

Capital Planning and Asset Management is responsible for transforming the high-level infrastructure strategies established by the Infrastructure Planning and Development division into detailed, actionable plans. These plans include long-term capital forecasts, annual capital budgets, and asset management plans which are designed to be practical, financially feasible, and aligned with the organization’s broader objectives.

Transportation Services oversees a multimodal transportation network that supports safe, reliable, and efficient transportation and goods movement for the residents and visitors of Niagara Region. The division's functions include capital design and construction as well as operations, and maintenance. Transportation Services also manages Niagara’s corporate fleet.

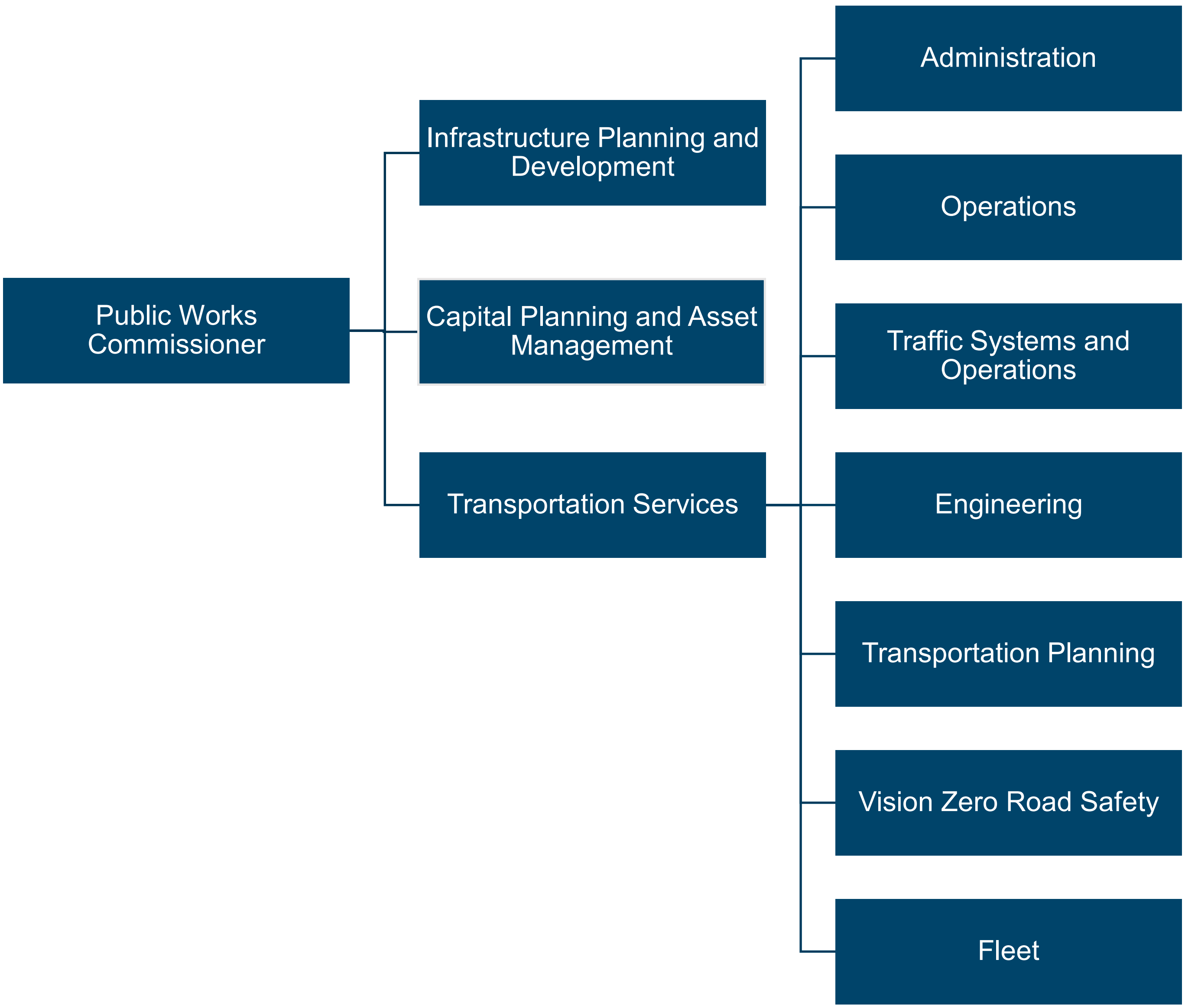
How is Public Works - Levy measured?
Please refer to Section 1 for further details on Council Strategic Priorities, and Appendix 8 for further details on departmental measures.

Council Strategic Priority	Measure	2023	2024	2025	Preferred Trend
Objective 1.1	Achievement of Memorandum of Understanding (MOU) development review timelines	91.0%	91.0%	Note 1	Increase
Objective 2.3	Pavement Condition Rating (PCI)	64.0%	63.0%	61.0%	70.0%
Objective 2.3	Bridge Condition Rating (BCI)	69.0%	71.0%	71.0%	75.0%

Note 1 – Achievement of MOU development review timelines 2025 figure is not yet available but is expected to be a decrease.

Department Summaries - Public Works - Levy

Who works for Public Works - Levy?



Department Summaries - Public Works - Levy

Full Time Equivalents by Division	2024 Permanent	2024 Temporary	2025 Permanent	2025 Temporary	2026 Permanent	2026 Temporary
Public Works Commissioner	2.0	0.0	2.0	0.0	2.0	0.0
Infrastructure Planning and Development	36.5	0.0	37.5	0.0	37.5	0.0
Capital Planning and Asset Management	0.0	0.0	28.0	0.0	28.0	0.0
Administration	11.0	0.0	10.0	0.0	10.0	0.0
Operations	83.4	0.0	83.6	1.0	84.6	2.0
Traffic Systems and Operations	41.6	0.0	42.4	0.0	42.4	0.0
Engineering	18.0	0.0	20.0	0.0	21.0	0.0
Surveys	4.0	1.2	4.0	1.0	0.0	0.0
Transportation Planning	13.0	1.0	9.0	1.0	9.0	1.0
Vision Zero Road Safety	0.0	0.0	2.0	0.0	2.0	0.0
Fleet	26.0	2.0	21.0	2.0	21.0	2.0
Total	**235.5**	**4.2**	**259.5**	**5.0**	**257.5**	**5.0**

FTE Variance from 2025 to 2026	Permanent	Temporary
Total	**(2.0)**	**0.0**

Changes to FTE in the 2026 budget include:

- Reduction of 2.0 FTEs transferred to Human Resources

Department Summaries - Public Works - Levy

Operating Budget Summary (in thousands)
Council approved the Public Works – Levy (Infrastructure Planning and Development, Capital Planning and Asset Management and Transportation Services) budget before indirect allocations of $41,014 gross and $34,933 net. The Public Works - Levy budget after indirect allocations amounted to $81,622 gross (gross expenditure plus indirect allocations) and $75,541 net.

Labour Related Costs – The increase of $1,460 includes increases due to base compensation increases.

Administrative – The decrease of $926 includes $707 for Vision Zero Road Safety Program, and $275 decrease in one-time consulting costs funded from the Taxpayer Relief Reserve, offset by $56 increase in other professional services and administrative expenses.

Operational and Supply – The increase of $657 is primarily related to an increase of $535 in hired equipment costs, including $366 for winter maintenance contract and $78 for lab supply and testing, as well as an increase of $122 in other program specific supplies and materials.

Occupancy & Infrastructure – The increase of $23 is mainly due $20 increase in grounds maintenance costs at the Thorold Service Centre.

Equipment, Vehicles, and Technology – The decrease of $450 is primarily the result of decreased costs from lower vehicle and equipment repairs on aging fleet vehicles of $281 and lower fuel costs of $364, offset by higher other equipment and technology costs of $45, higher fleet vehicle lease costs of $140 and other equipment costs of $10 related to Vision Zero Road Safety Program.

Transfers to Funds – The decrease of $4 is due to revision from $863 to $859 for Vision Zero Road Safety Program year-end surplus of net revenues after all program expenses and cost sharing with the LAMs being transferred to its dedicated reserve for future use.

Intercompany Charges – The decrease of $119 is due to a lower allocation from Court Services of $73 to cover Transportation costs related to the Vision Zero Road Safety Program and other corporate services costs of $46.

By-Law Charges and Sales and Other Revenue – The increase of $246 is due to higher vehicle accident damage recoveries of $215 and other by-law charges of $31.

Transfers from Funds – The decrease of $863 includes $588 for Vision Zero Road Safety Program and decrease in one-time funding of $275 to accommodate one-time consulting.

Department Summaries - Public Works - Levy

Amounts in thousands ($)

Budget with Comparators by Object of Expenditure	2024 Actuals	2025 Budget	2026 Budget	$ Change	% Change
Labour Related Costs	21,753	26,707	28,167	1,460	5.5%
Administrative	2,014	5,211	4,285	(926)	(17.8%)
Operational and Supply	10,383	11,834	12,491	657	5.6%
Occupancy & Infrastructure	725	1,202	1,225	23	1.9%
Equipment, Vehicles, and Technology	4,289	5,146	4,696	(450)	(8.8%)
Partnership Rebate and Exemption	67	107	107	0	0.0%
Financial Expenditure	39	0	0	0	0.0%
Transfer to Funds	2,598	863	858	(4)	(0.5%)
Expense Allocations to Capital	(58)	(140)	(140)	0	0.0%
Intercompany Charges	(5,851)	(10,794)	(10,675)	119	(1.1%)
Gross Expenditure	**35,961**	**40,135**	**41,014**	**879**	**2.2%**
By-Law and Charges Sales	(4,345)	(4,050)	(4,265)	(215)	5.3%
Other Revenue	(785)	(744)	(775)	(31)	4.2%
Transfer from Funds	(1,111)	(1,904)	(1,041)	863	(45.3%)
Gross Revenue	**(6,241)**	**(6,698)**	**(6,081)**	**617**	**(9.2%)**
Net Direct Expenditure Before Indirect Allocation	**29,720**	**33,437**	**34,933**	**1,496**	**4.5%**
Program Support Allocation	4,743	6,213	6,934	721	11.6%
Capital Financing Allocation	48,717	47,520	33,674	(13,846)	(29.1%)
Indirect Allocation	**53,460**	**53,733**	**40,608**	**(13,125)**	**(24.4%)**
Net Expenditure After Indirect Allocation	**83,180**	**87,170**	**75,541**	**(11,629)**	**(13.3%)**

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Department Summaries - Public Works - Levy

Capital Budget Summary (in thousands)

The 2026 capital program represents 37 distinct projects budgeted at $100,659.

Amounts in thousands ($)

Funding Source	Funding Amount
Reserves	21,993
Debt	0
Development Charges	38,241
Canada Community Building	14,140
Provincial Gas Tax	0
Area Municipality	14,785
Other External Sources	11,500
Total Gross Capital Request and Funding	**100,659**

Amounts in thousands ($)

Project Name	Gross Capital Request	Project Description
Niagara West Service Centre	2,060	West End Facility Upgrade
24-NE Consolidated #2	100	Replacement of NE Consolidated #2
26 Ann-Railway Crossing Imprv	240	2026 Annual Railway Crossing Improvements
26 Ann-Small Tool Replacement	20	2026 Annual Small Tool Replacement
Peter Storm Municipal Drain	200	Replacement of Peter Drain Culvert
Snow Plow Dash Camera Hardware	75	Snow Plow Dash Camera Hardware
Winter Maintenance In-cab Navigation Development Software	20	Winter Maintenance In-cab Navigation Development Software
26 Ann-Traffic Signal Program	3,000	2026 Annual Traffic Signal Program
Cpcty Imprv-Recon RR 57 Thorold Stone Rd ext east of Stanley Ave	26,745	RR57 Thorold Stone Rd New Extension from Gale Centre to Bridge St Roundabout
Rds Rehab - RR 89 Glendale Ave - Welland Canal to Homer Rd	6,500	Reconstruction of RR89 Glendale Ave from Welland Canal to Homer Rd
Rds Rehab - RR49 McLeod Rd Phase 2 - HEPC to Wilson	23,000	Capacity and Operational improvements on McLeod Rd between the Hydro Electric Power Canal (HEPC) and Wilson Cr

Project Name	Gross Capital Request	Project Description
Int Impr - RR81 York Rd and RR100 Four Mile Creek Rd	5,000	Intersection Improvements at RR81 York Rd and RR100 Four Mile Creek Rd
Int Imprv-RR57 TSR at Dorchester	1,000	Intersection Improvements at RR57 Thorold Stone Rd and Dorchester Rd
Cpcty Imprv - Hwy 20 Smithville Bypass	500	New Road - Smithville Bypass
Struc Rehab - RR87 Lakeshore Rd Culvert (087320)	2,560	Replacement of Lakeshore Rd Culvert (087320)
26 Ann-Misc Road Properties	200	2026 Annual Road Property Acquisitions
26 Ann-Roads Eng for Future	500	2026 Annual Engineering for Future Road Projects
Intersection Improvements at RR45 Creek Rd and RR27 Wellandport Rd and RR63 Canborough	2,000	Intersection Improvement at RR45 Creek Rd at RR27 Wellandport Rd and RR63 Canborough Rd
50 Merritville Hwy at Beaverdams	1,000	Intersection Improvement at RR50 Merrittville Hwy and RR67 Beaverdams Rd
Hwy 20 at Balfour Roundabout	1,000	Intersection Improvement at Hwy 20 and Balfour St.
Wilhelm Rd Bridge (098215)	1,560	Rehabilitation of Wilhelm Rd Bridge (098215)
26 Ann-Roads Resurfacing	13,000	2026 Annual Roads Resurfacing Program
26 Ann-Development Projects	500	2026 Annual Development Projects
26 Ann-Intersection Control Studies	100	2026 Annual Intersection Control Studies
26 Ann-Road Safety Strategic Plan	165	2026 Annual Road Safety Strategic Plan
26 Ann-RWIS Enhancement Program	50	2026 Road Weather Information System (RWIS) Program
26 Work Alone Program	200	2026 Work Alone Program
21-NRHQ - Vehicle For Facilities Supervisor	100	A new vehicle purchase is required for the new Facilities Supervisor hired in 2020 and Administration staff travel between sites.
23-Ann-Line Marking Vehicle and Equipment	300	2023 Annual Line Marking Vehicle and Equipment Program
26 Ann-Fleet Vehicle and Equip Replacement Program	6,234	2026 Fleet Vehicles and Equipment Replacement Program

Project Name	Gross Capital Request	Project Description
26 Fleet Forestry Bucket Truck	360	2026 Fleet Forestry Bucket Truck
26 Fleet Portable Traffic lights	100	26 Fleet Portable Traffic Light
26 Fleet Skid Steer	270	2026 Fleet Skid Steer
26 Fleet Trans Pavement Marking Service Vehicle	100	2026 Fleet Transportation Line Marking Service Vehicle
26 Fleet Vacuum Trailer	200	2026 Fleet Vacuum Trailer
2026 Wastewater Vehicles	200	Supply and Install - Procurement and preparation of two (2) new vehicles for W-WW personnel.
Rds Rehab - RR 63 Canborough Rd - RR27 Wellandport Rd to Wellandport Community Centre	1,500	Rds Rehab - RR 63 Canborough Rd - RR27 Wellandport Rd to Wellandport Community Centre
Total	**100,659**	

Court Services

Mission Statement:
To achieve excellence in leadership, collaboration & relationships. To foster engagement through open communication, empowerment, and innovation. To deliver fair, accessible, and respectful customer service.

What does Courts Services do?
In January 2001, the Province transferred the responsibility for the administration and prosecution of provincial offences to municipalities across Ontario. The Region, acting as agent, assumed responsibility of the administration of the Provincial Offences Court through a Memorandum of Understanding and a Local Side Agreement with the Province. The Region and the 12 local area municipalities ("LAMs") entered into an Inter- Municipal Agreement that sets out the obligation for court services that the Region undertakes as agent on behalf of the 12 LAMs and established the Joint Board of Management to oversee the court administration, support and prosecution services provided pursuant to the agreement. In administering the Provincial Offences courts, Court Services Staff are responsible for scheduling trials, prosecuting certain provincial offence matters, recording court proceedings, production of verbatim court transcripts, receiving, and processing fine payments resulting from charges laid by the various police forces and enforcement agencies operating within the Region, and pursuing collection of unpaid provincial offence fines.

How is Court Services measured?
Please refer to Section 1 for further details on Council Strategic Priorities, and Appendix 8 for further details on departmental measures.

Council Strategic Priority	Measure	2022	2023	2024	*Preferred Trend
Objective 1.3	Operating Cost of Provincial Offences Act (POA) Services per Charges Filed	$144.12	$83.69	$54.05	$81.47

*Preferred Trend based on median of all municipalities participating in MBN Canada benchmarking.

*2025 MBN Canada benchmarking data will not be available until Q2 2026.

Department Summaries – Court Services

Who works for Court Services?

Full Time Equivalents by Division	2024 Permanent	2024 Temporary	2025 Permanent	2025 Temporary	2026 Permanent	2026 Temporary
Courts Services	35.0	0.0	35.0	0.0	35.0	0.0

FTE Variance from 2025 to 2026	Permanent	Temporary
Total	**0.0**	**0.0**

No changes to FTE in the 2026 budget.

Department Summaries – Court Services

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Operating Budget Summary (in thousands)

The Court Services budget before indirect allocations is $11,407 gross expenditure and $1,622 net revenue. The Court Services budget after indirect allocations is $12,929 gross expenditure (Gross Expenditure plus Indirect Allocation) and $100 net revenue.

The details of the Courts Services 2026 budget can be found on our [Budget Review Committee meeting agenda](https://pub-niagararegion.escribemeetings.com/Meeting.aspx?Id=9a8c8655-ca33-431d-b109-fd8be2195bc7&Agenda=Agenda&lang=English&Item=12&Tab=attachments). (https://pub-niagararegion.escribemeetings.com/Meeting.aspx?Id=9a8c8655-ca33-431d-b109-fd8be2195bc7&Agenda=Agenda&lang=English&Item=12&Tab=attachments)

Amounts in thousands ($)

Budget with Comparators by Object of Expenditure	2024 Actuals	2025 Budget	2026 Budget	$ Change	% Change
Labour Related Costs	2,540	3,322	3,480	158	4.8%
Administrative	2,754	3,351	3,254	(97)	(2.9%)
Operational and Supply	1,928	1,184	1,161	(23)	(1.9%)
Occupancy & Infrastructure	7	0	0	0	0.0%
Equipment, Vehicles, and Technology	41	57	57	0	0.0%
Financial Expenditures	146	209	184	(25)	(12.0%)
Transfers to Reserves	200	200	200	0	0.0%
Intercompany Charges	2,756	3,142	3,072	(70)	(2.2%)
Gross Expenditure	**10,373**	**11,464**	**11,407**	**(57)**	**(0.5%)**
Other Revenue	(11,797)	(12,996)	(13,029)	(33)	0.3%
Gross Revenue	**(11,797)**	**(12,996)**	**(13,029)**	**(33)**	**0.3%**
Net Direct Expenditure/(Revenue) Before Indirect Allocation	**(1,425)**	**(1,532)**	**(1,622)**	**(90)**	**5.9%**
Program Support Allocation	706	810	857	48	5.9%
Capital Financing Allocation	567	623	664	41	6.6%
Indirect Allocation	**1,274**	**1,433**	**1,522**	**89**	**6.2%**
Net Expenditure/(Revenue) After Indirect Allocation	**(151)**	**(99)**	**(100)**	**(1)**	**0.8%**

Niagara Regional Housing

Mission Statement:
Niagara Regional Housing is a leader in providing, supporting and developing community housing opportunities for individuals and families while promoting self-sufficiency and complementary, inclusive neighbourhoods.

What does Niagara Regional Housing do?
Niagara Regional Housing (NRH) and its board of directors provide governance, oversight and financial management of the owned units and support future development of Niagara's owned stock.

NRH owns and operates 3,051 Public Housing units in a portfolio of apartment buildings, townhouses and semi-detached or detached homes for families, adults, and seniors. Approximately 94% of tenants pay Rent-Geared-to-Income (RGI), which is 30% of their household income. Recognizing that stable housing is one of the social determinants of health, NRH is dedicated to providing and advocating for quality community housing in Niagara through a combination of programs and services including:

- Management of owned properties through both day-to-day and preventative maintenance (plumbing, electrical, grounds work, waste removal, janitorial, etc.)
- Undertake capital works projects (balcony reconstruction, internal road work, roof replacement, etc.)
- Raise awareness, investigate, and implement energy conservation measures that set an example of environmental stewardship within our communities
- Collection of rent
- Co-ordinate regular Tenant Advisory Committee (TAC) meetings to ensure productive communication between tenants and NRH
- Collaborate with partners to provide services, programs, and activities where appropriate
- Eviction prevention through on-going tenant support

How is Niagara Regional Housing measured?
Please refer to Section 1 for further details on Council Strategic Priorities, and Appendix 8 for further details on departmental measures.

Council Strategic Priority	Measure	2023	2024	2025	Preferred Trend
Objective 3.3	NRH-Owned Housing Units	3,051	3,051	3,051	Increase

Department Summaries - Niagara Regional Housing

Who works for Niagara Regional Housing?
No staff are directly allocated to Niagara Regional Housing, although the shared services agreement includes that Community Services staff provide property management services for the NRH owned units.

Operating Budget Summary (in thousands)
Niagara Regional Housing has a gross expenditure budget of $29,120 and a net budget of $8,011 before indirect allocations. NRH budget after indirect allocations is $51,687 gross (Gross Expenditure plus Indirect Allocation) and $30,578 net.

The details of the Niagara Regional Housing 2026 budget can be found on our Budget Review Committee meeting agenda.
(https://pub-niagararegion.escribemeetings.com/Meeting.aspx?Id=9a8c8655-ca33-431d-b109-fd8be2195bc7&Agenda=Agenda&lang=English)

Amounts in thousands ($)

Budget with Comparators by Object of Expenditure	2024 Actuals	2025 Budget	2026 Budget	$ Change	% Change
Labour Related Costs	382	394	399	5	1.3%
Administrative	529	638	652	14	2.2%
Operational and Supply	79	65	97	32	49.2%
Occupancy and Infrastructure	21,221	21,061	22,299	1,238	5.9%
Equipment, Vehicles, and Technology	216	172	207	35	20.4%
Financial Expenditures	631	348	348	0	0.0%
Transfers to Funds	2,589	2,589	5,923	3,334	128.8%
Intercompany Charges	(889)	(581)	(805)	(224)	38.6%
Gross Expenditure	**24,758**	**24,686**	**29,120**	**4,434**	**18.0%**
Federal and Provincial Grants	(397)	(191)	(191)	0	0.0%
Other Revenue	(19,835)	(19,978)	(20,918)	(940)	4.7%
Gross Revenue	**(20,232)**	**(20,169)**	**(21,109)**	**(940)**	**4.7%**
Net Direct Expenditure Before Indirect Allocation	**4,527**	**4,517**	**8,011**	**3,494**	**77.3%**
Program Support Allocation	5,447	5,739	5,927	188	3.3%
Capital Financing Allocation	7,831	12,325	16,640	4,315	35.0%
Indirect Allocation	**13,277**	**18,064**	**22,567**	**4,503**	**24.9%**
Net Expenditure After Indirect Allocation	**17,804**	**22,581**	**30,578**	**7,997**	**35.4%**

Department Summaries - Niagara Regional Housing

Capital Budget Summary (in thousands)

The 2026 capital program represents 5 distinct projects budgeted at $14,651.

Amounts in thousands ($)

Funding Source	Funding Amount
Reserves	14,651
Debt	0
Development Charges	0
Canada Community Building	0
Provincial Gas Tax	0
Area Municipality	0
Other External Sources	0
Total Gross Capital Request and Funding	**14,651**

Amounts in thousands ($)

Project Name	Gross Capital Request	Project Description
26-Niagara Falls Permanent Shelter	6,100	Construction of a 90-bed permanent homeless shelter in Niagara Falls to support the homeless population, addressing demand in Niagara and encampment pressures.
26-NRH Annual Grounds Capital	3,751	Capital work to Niagara Regional Housing-owned properties such as driveway, parking lot and sidewalk replacements, concrete walkways and patios, extensive landscaping including re-grading, fencing, external energy-efficient lighting retrofit and playground replacements.
26-NRH Annual New Development Planning	200	Front-end work on prospective development sites for multi-residential projects that are identified to increase affordable housing supply, such as consultant and preliminary design fees. This work supports getting the land ready for redevelopment in order to demonstrate shovel-ready projects that strengthen business cases for external funding.

Project Name	Gross Capital Request	Project Description
26-NRH Emergency Capital	200	Emergency capital work, outside of the current Niagara Regional Housing (NRH) asset management strategic plan, requiring immediate attention.
26-NRH Annual Building Capital	4,400	Capital work to Niagara Regional Housing-owned buildings, such as structural repairs and foundation damp proofing, roof replacements, window and door replacements and wall system repairs.
Total	**14,651**	

Niagara Peninsula Conservation Authority

Mission Statement:
To create a common ground for conservation-inspired action and accountability to nature.

What does the Niagara Peninsula Conservation Authority do?

The Niagara Peninsula Conservation Authority (NPCA) is a community-based natural resource management agency that protects, enhances, and sustains healthy watersheds. Established under the Conservation Authorities Act on April 30, 1959, the NPCA serves approximately half a million people in an area known as the Niagara Peninsula Watershed. The area encompasses 2,424 km^2 including the whole of Niagara Region, 21% of the City of Hamilton and 25% of Haldimand County. NPCA offers watershed programs and services that focus on flood and erosion hazard management across the watershed and along Great Lakes shorelines, watershed resource management and climate change, source water protection, ecosystem restoration, community stewardship, outdoor education, and land management (including 43 conservation areas).

NPCA is one of the 36 conservation authorities in Ontario. With its unique resources, the Niagara Peninsula is one of the most complex watersheds in Ontario. It includes lands drained by the Niagara River, Twenty Mile Creek, the Welland River, the Welland Canal, Lake Erie and Lake Ontario. Nestled between two Great Lakes and transversed by the Niagara Escarpment, the Niagara Peninsula has truly unique climatic and biotic zones that are unlike anywhere else in North America.

In October 2025, the Province of Ontario announced its intention to consolidate Ontario's existing conservation authorities into a smaller number of regional, watershed-based conservation authorities under the oversight of a newly established Ontario Provincial Conservation Agency.

In March 2026, the Province introduced Bill 97, *Plan to Protect Ontario Act (Budget Measures), 2026,* that when receives royal assent will establish the framework for amalgamating the 36 Conservation Authorities into Nine (9) Regional Conservation Authorities. As part of the proposed changes, the NPCA would become part of the Western Lake Ontario Regional Conservation Authority along with Hamilton Conservation Authority, Conservation Halton and Credit Valley Conservation. The transition to the new Regional Conservation Authority overseen by the Ontario Provincial Conservation Agency (OPCA) through a phased approach, with the goal of new regional corporations being established by February 1, 2027 or at a later date established through regulation. For the 2027 budget, the predecessor Conservation Authorities are to follow the current budget framework established through the *Conservation Authorities Act* and association regulations. Further statutory and regulatory changes are anticipated to establish the budget framework for the Regional Conservation Authority.

Department Summaries - Niagara Peninsula Conservation Authority

The NPCA delivers programs, advises municipalities, and regulates development according to a series of legislative mandates based on the Conservation Authorities Act (Ontario Regulation 686/21), and supported by the NPCA Watershed Strategy. Key program areas include:

- Flood & Erosion Forecasting and Management
- Shoreline Hazard Management
- Planning Review (Natural Hazards)
- Development Permitting
- Compliance and Enforcement
- Watershed and Sub-Watershed Resource Planning
- Monitoring (Ground Water/Surface Water/ Ecological)
- Climate Change Resilience
- Drinking Water Source Protection
- Niagara River Remedial Action Plan
- Ecological Restoration
- Community Engagement and Stewardship
- Conservation Areas Programs and Services
- Land Care for Conservation Areas
- Land Management Planning
- Outdoor Education

How is Niagara Peninsula Conservation Authority measured?

NPCA's 2021-2031 Strategic Plan establishes Key Performance Measures and Metrics (https://www.yumpu.com/en/document/read/65966055/npca-strategic-plan-2021-2031). Please refer to Section 1 for further details on Council Strategic Priorities, and Appendix 8 for further details on departmental measures.

NPCA Strategic Priority	Council Strategic Priority	Measure	2023	2024	2025	Preferred Trend
Healthy and Climate Resilient Watersheds	Objective 2.2	Riverine Floodplain in the process of being mapped	180 km	250 km	250 km	Increase
Healthy and Climate Resilient Watersheds	Objective 2.3	Reforested land (hectares)	26.7	23	21	Maintain
Healthy and Climate Resilient Watersheds	Objective 2.3	Land acquisitions (hectares)	19	36	126	Increase
Healthy and Climate Resilient Watersheds	Objective 2.3	Completion of land securement strategy target	10%	30%	103%	Increase

NPCA Strategic Priority	Council Strategic Priority	Measure	2023	2024	2025	Preferred Trend
Supporting Sustainable Growth	Objective 3.2	Permits issued	311	300	382	Maintain
Supporting Sustainable Growth	Objective 3.2	Permits issued within updated Conservation Ontario client service timelines	92%	100%	95%	Increase
Partner of Choice	Objective 2.2	Volunteer hours	7,354	7,602	4,840	Increase
Partner of Choice	Objective 1.2	Number of executed service level agreements with government agencies	3	4	13	Increase
Organizational Excellence	Objective 4.1	Organizational volume	18.64%	3.26%	20.18%	Increase
Financial Sustainability	Objective 1.3	Grant funding secured	$2.6M	$4.9M	$4.2M	Decrease
Financial Sustainability	Objective 1.3	Authority generated revenues	33.2%	42.8%	36.2%	Increase
Financial Sustainability	Objective 1.3	Reliance on municipal levy	53.9%	52.9%	48.7%	Decrease

Who works for the Niagara Peninsula Conservation Authority?
The NPCA operates under its own levying authority and does not utilize any Regional staff. The staff of the NPCA resides under their corporation and is not rolled into the Niagara Region’s for any reporting purposes.

Department Summaries - Niagara Peninsula Conservation Authority

Operating Budget Summary (in thousands)

The NPCA budget after indirection allocations is $8,231 net for 2026.

The details of the Niagara Peninsula Conservation Authority 2026 budget can be found on our Budget Review Committee of the Whole agenda.. (https://pub-niagararegion.escribemeetings.com/FileStream.ashx?DocumentId=40217)

Amounts in thousands ($)

Budget with Comparators by Object of Expenditure	2024 Actuals	2025 Budget	2026 Budget	$ Change	% Change
Partnership, Rebates, and Exemptions	7,270	7,959	8,231	272	3.4%
Gross Expenditures	**7,270**	**7,959**	**8,231**	**272**	**3.4%**
Transfer from Funds	0	0	0	0	0.0%
Gross Revenue	**0**	**0**	**0**	**0**	**0.0%**
Net Direct Expenditure Before Indirect Allocation	**7,270**	**7,959**	**8,231**	**272**	**3.4%**
Net Expenditure After Indirect Allocation	**7,270**	**7,959**	**8,231**	**272**	**3.4%**

Niagara Regional Police Services

Mission Statement:
The Niagara Regional Police Service is dedicated to serving and protecting residents and visitors within the Regional Municipality of Niagara. In partnership with the community, we shall provide quality policing services, with integrity, diligence, and sensitivity.

What does the Niagara Regional Police Service do?
Established on January 1st, 1971, the Niagara Regional Police Service is the oldest regional police service in Ontario. In an area of 1,863 square kilometers, the Niagara Regional Police Service patrols one of Ontario's largest geographic Regions. The Niagara Regional Police is comprised of highly trained and motivated individuals dedicated to serving and protecting residents and visitors within the Regional Municipality of Niagara.

The Niagara Region has unique policing challenges:

- The combination of urban and rural development
- The large annual influx of tourists
- Its proximity to the United States
- The effect of the nation's busiest border crossings
- A major summer cottage population in varying communities
- A waterfront shoreline that surrounds the Region on three sides

To address all these challenges the Niagara Regional Police Service has members who assume a variety of policing roles. From regular uniformed patrol officers to specialized forensic specialists and emergency tactics officers, the members of this Service work hard every day to keep Niagara safe.

How is Niagara Regional Police Services measured?
Please refer to Section 1 for further details on Council Strategic Priorities, and Appendix 8 for further details on departmental measures.

Council Strategic Priority	Measure	2022	2023	2024	Preferred Trend
Objective 3.1	Crime Severity Index	55.77	55.39	58.97	Decrease

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Who works for the Niagara Regional Police Services?

Full Time Equivalents by Division	2024 Permanent	2024 Temporary	2025 Permanent	2025 Temporary	2026 Permanent	2026 Temporary
Niagara Regional Police Services	1,148.0	0.0	1,187.3	0.0	1,249.1	0.0

FTE Variance from 2025 to 2026	Permanent	Temporary
Total	**61.8**	**0.0**

Changes to FTE in the 2026 budget include:

- An increase of 33 Frontline Police Constables and Supervisors
- An increase of 1 Inspector, 1 Staff Sergeant and 1 Detective Constable in the Homicide Unit
- An increase of 1 Staff Sergeant and 2 Detective Constables in the Human Trafficking Unit
- An increase of 1 Detective Sergeant and 2 Detective Constables in the Sexual Assault Unit
- An increase of 1 Detective Sergeant and 2 Detective Constables in the Child Abuse Unit
- An increase of 3 Detective Constables in the Collision Reconstruction Unit
- An increase of 1 Detective Sergeant in the Forensic Services Unit
- An increase of 1 Staff Sergeant in Emergency Management and Planning Unit
- An increase of 2 Constables in the Marine and Underwater Search and Recovery Unit
- An increase of 1 Detective Sergeant on the Border Enforcement Security Task Force
- An increase of 5 Tactical Flight Officers fully funded by the Provincial Government
- An increase of 5 Sergeants in Central Holding
- An increase of 1 Staff Sergent in Digital Evidence Management
- An increase of 2 Sergeants and 2 Civilian Occupational Therapists in Disability Management
- An increase of 6 Civilian support positions for Crime Analysis, Corporate Strategy, and IT
- The above resulted in 74 new positions, however positions have staggered start dates throughout the year to account for recruiting timelines

Department Summaries -
Niagara Regional Police Services

Operating Budget Summary (in thousands)

The Niagara Regional Police Service has a budget of $257,339 gross and $236,052 net before indirect allocations. The NRPS budget after indirect allocations is $275,567 gross (Gross Expenditure plus Indirect Allocation) and $254,280 net.

The details of the Niagara Regional Police Services 2026 budget can be found on our Budget Review Committee meeting agenda. (https://pub-niagararegion.escribemeetings.com/Meeting.aspx?Id=9a8c8655-ca33-431d-b109-fd8be2195bc7&Agenda=Agenda&lang=English&Item=14&Tab=attachments)

Amounts in thousands ($)

Budget with Comparators by Object of Expenditure	2024 Actuals	2025 Budget	2026 Budget	$ Change	% Change
Labour Related Costs	192,600	212,794	233,142	20,348	9.6%
Administrative	4,563	4,818	5,521	703	14.6%
Operational and Supply	3,619	3,128	3,351	223	7.1%
Occupancy and Infrastructure	386	396	425	28	7.1%
Equipment, Vehicles, and Technology	9,077	9,987	11,688	1,701	17.0%
Financial Expenditures	13	0	0	0	0.0%
Transfers to Reserves	4,635	4,955	5,545	590	11.9%
Intercompany Charges	(2,052)	(2,210)	(2,333)	(122)	5.5%
Gross Expenditure	**212,842**	**233,867**	**257,339**	**23,472**	**10.0%**
Federal and Provincial Grants	(11,379)	(10,777)	(10,749)	28	(0.3%)
By-Law Charges and Sales	(4,974)	(5,495)	(5,375)	120	(2.2%)
Other Revenue	(4,706)	(4,856)	(5,163)	(307)	6.3%
Transfer from Funds	(1,085)	(283)	0	283	(100.0%)
Gross Revenue	**(22,144)**	**(21,411)**	**(21,287)**	**123**	**(0.6%)**
Net Direct Expenditure Before Indirect Allocation	**190,698**	**212,456**	**236,052**	**23,595**	**11.1%**
Program Support Allocation	7,518	8,109	8,753	644	7.9%
Capital Financing Allocation	12,183	10,158	9,476	(683)	(6.7%)
Indirect Allocation	**19,701**	**18,267**	**18,228**	**(39)**	**(0.2%)**
Net Expenditure After Indirect Allocation	**210,399**	**230,724**	**254,280**	**23,556**	**10.2%**

Department Summaries - Niagara Regional Police Services

Capital Budget Summary (in thousands)

The 2026 capital program represents 15 distinct projects budgeted at $6,796.

Amounts in thousands ($)

Funding Source	Funding Amount
Reserves	6,796
Debt	0
Development Charges	0
Canada Community Building	0
Provincial Gas Tax	0
Area Municipality	0
Other External Sources	0
Total Gross Capital Request and Funding	**6,796**

Amounts in thousands ($)

Project Name	Gross Capital Request	Project Description
26-NRPS Repl Patrol Vehicles	1,590	The NRPS recommends replacing 17 frontline vehicles which will be at the end of their expected useful life at the end of 2025, and the first quarter of 2026.
26-NRPS Repl Specialty Veh	132	The NRPS recommends replacing 2 existing prisoner transport vans which are currently running beyond expected useful life. The two units being replaced are a 9-year-old express cargo van currently at +200,000KMS, the second vehicle is a 14-year-old E450 with +200,000KMS. The NRPS deems prisoner transport vehicles to be unsafe after 7 years or 200,000KMS.
26-NRPS Repl Global Nav Sat Sy	31	The NRPS recommends the purchase of a Global Navigation Satellite System (GNSS) receiver, paired with a robotic theodolite total station for improved field measurement efficiency to replace the existing outdated and cumbersome equipment. A GNSS system is used for faster and easier evidence collection in areas with obstructed sight lines.

Project Name	Gross Capital Request	Project Description
26-NRPS Repl Forensic Laser	85	The NRPS Forensic Services Unit (FSU) collects and analyzes crime scene evidence. These analyses are used to investigate, solve, and prosecute crimes. One tool that is used by the FSU is a forensic laser. This laser is used to analyze blood, fluids, and fingerprints.
26-NRPS Repl Exp Disposal Suit	64	The Explosive Disposal Unit's (EDU) EOD 10 bomb suit will reach end of life in 2026 and requires replacement.
26-NRPS Repl Tac Search Camera	46	An electronic camera system is used to search/monitor areas during Emergency Task Unit (ETU) operations. The camera provides a live feed into areas deemed too dangerous or difficult to view by human eyes. The camera system would be deployed daily in ETU's primary response vehicle.
26-NRPS Repl Diver Air Supply	33	The Underwater Search and Recovery Unit (USRU) uses a three-diver air control panel as its primary surface-supplied air system and a two-diver panel as secondary. In service for 27 years, the two-diver panel has reached the end of its life. Replacing it ensures continued operations during primary panel maintenance and supports remote setups in areas inaccessible by vehicle or with limited space, such as boat-based dives.
26-NRPS Air Support Equip	862	The Air Support Unit (ASU) will launch in October 2025. The implementation of this unit is imperative due to increasing threat to public safety, the acceleration of technological advances, recent and upcoming legislative changes, the increasing complexity of Remotely Piloted Aerial Systems (RPAS) operations, and the necessity for stringent compliance with Canadian Aviation Regulations (CARs).

Project Name	Gross Capital Request	Project Description
26-NRPS MHCRT Virtual Reality	93	Mental Health Crisis Response Training (MHCRT) is legislated within the Community Safety and Policing Act (CSPA) as mandatory annual training. An MHCRT Virtual Reality (VR) system is the most feasible delivery method for the evaluation scenarios of this training which all members must complete.
26-NRPS Repl CEW	140	This is the fifth year of a five-year funding request, beginning in the 2022 Capital Budget, that is transitioning the Service from the Taser X26P model to the Taser 7.
26-NRPS Repl Computer Hardware	400	Replace, as deemed operationally and technologically necessary, computing equipment such as PCs, laptops, monitors, webcams, TV's, CCTV cameras, etc. This request supports modernizing technology services that are reaching the end of their useful life and maintaining adequate and effective 24/7 access to the NRPS network and services, including special approved initiatives during the year.
26-NRPS Repl Network Equipment	1,100	Replace, as deemed operationally and technologically necessary, computing equipment such as servers, switches, telecommunications devices, firewall devices, etc. This request supports modernizing technology services that are reaching the end of their useful life and maintaining adequate and effective 24/7 access to the NRPS network and services, including special approved initiatives during the year.
26-NRPS Repl P25 Port Radios	1,056	The NRPS has 510 portable radios. 170 were replaced in 2024. The remaining 340 units are past their useful life (9 years old). The NRPS is planning to replace 200 in 2026 and 140 in 2027.

Project Name	Gross Capital Request	Project Description
26-NRPS Repl Mobile Data Term	1,040	Police vehicles are equipped with a Mobile Data Terminal (MDT). An MDT consists of a tablet and a keyboard mounted to the dashboard of the vehicle. This provides the officers with real time data for improved decision making. It allows the officers to receive updates from dispatch, access reports, complete notes, access in-car camera footage and automated license plate reader hits, and radio transmissions.
26-NRPS Cell Monitor Biometric	123	Cell Monitoring Biometric Sensors are sensors that can measure a prisoner’s heart rate and respiratory rate in real time. NRPS has 43 holding cells, this facility held an average of 12 detainees per day in 2024. During their time in custody, NRPS is responsible for their health and well-being.
Total	**6,796**	

Water and Wastewater Rates

Regional Departments

- Public Works – Water and Wastewater

Mission Statement:
Provides safe and reliable drinking water and effective management of wastewater for the communities of Niagara. The division's functions include capital design and construction, operations and maintenance, and ensuring regulatory compliance.

What does Water and Wastewater Operations do?

The **Water and Wastewater** division ensures the safe, reliable, and compliant delivery of drinking water and wastewater services across Niagara Region. This includes operating and optimizing water and wastewater treatment facilities, transmission and collection systems, and pumping infrastructure to meet all regulatory requirements and protect public health and the environment. The division is also responsible for maintaining critical infrastructure through coordinated maintenance programs and advancing automation and system reliability. In addition, the division provides laboratory testing, regulatory oversight, and enforcement to ensure water quality, wastewater compliance, and adherence to environmental, health, and safety standards, as well as training and certification. The division supports the planning, design, and delivery of capital projects to sustain and enhance water and wastewater systems in alignment with long-term asset management strategies and in collaboration with municipal and regulatory partners**.**

Department Summaries - Public Works - Water and Wastewater

How is Water and Wastewater Operations measured?

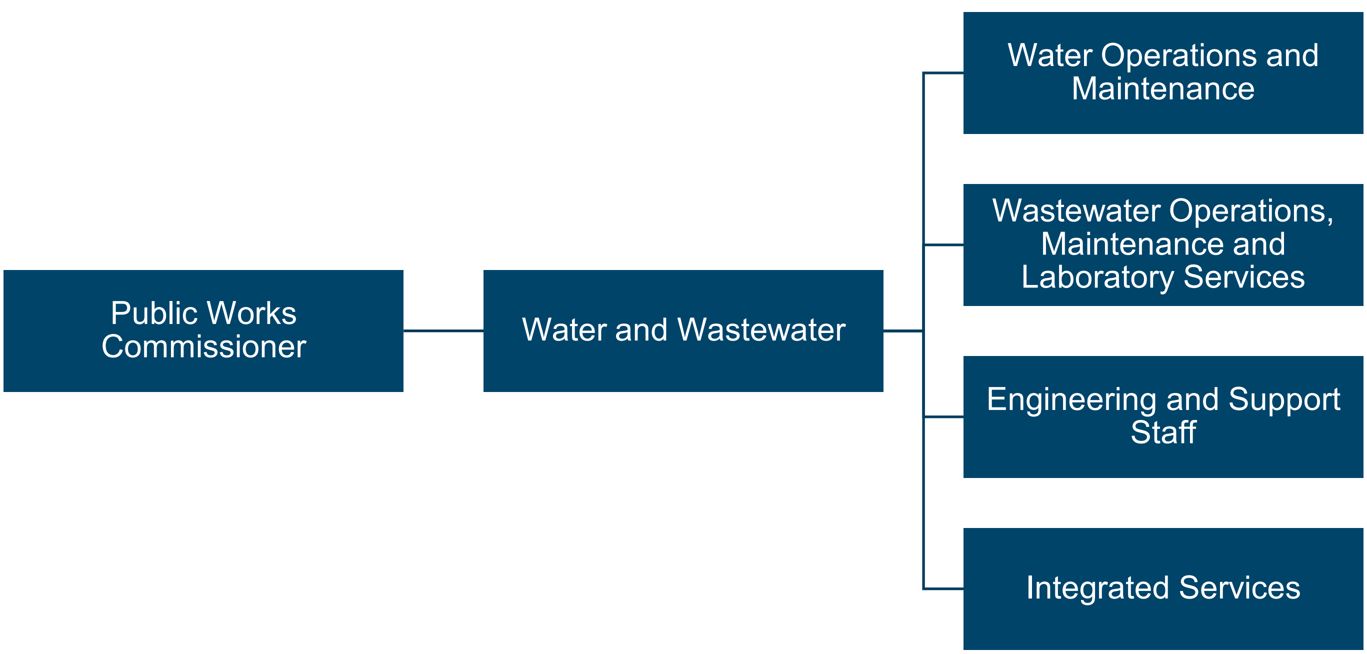
Please refer to Section 1 for further details on Council Strategic Priorities, and Appendix 8 for further details on departmental measures.

Council Strategic Priority	Measure	2023	2024	2025	Preferred Trend
Objective 2.1	Total Wastewater Treated	76.7K ML	71.2K ML	68.0K ML	72.3K ML
Objective 2.1	Total Water Treated	56.5K ML	58.5K ML	61.3K ML	57.3K ML
Objective 1.3	Water cost per ML Treated	$895 / ML	$890 / ML	$913 / ML	Decline
Objective 1.3	Wastewater cost per ML Treated	$1,246 / ML	$1,422 / ML	$1,706 / ML	Decline

Amounts in megalitres (ML) = 1 million litres

Amounts in thousands (K)

Who works for Water and Wastewater Operations?



Department Summaries - Public Works - Water and Wastewater

Full Time Equivalents by Division	2024 Permanent	2024 Temporary	2025 Permanent	2025 Temporary	2026 Permanent	2026 Temporary
Water Operations and Maintenance	83.0	1.9	83.0	2.0	84.0	2.0
Wastewater Operations, Maintenance and Laboratory Services	124.6	2.0	138.0	2.0	139.0	2.0
Engineering and Support Staff	27.0	0.0	28.0	0.0	29.0	0.0
Integrated Services	26.0	0.0	31.0	0.0	35.0	0.0
Asset Management	20.0	0.0	0.0	0.0	0.0	0.0
Total	**280.6**	**3.9**	**280.0**	**4.0**	**287.0**	**4.0**

FTE Variance from 2025 to 2026	Permanent	Temporary
Total	**7.0**	**0.0**

Changes to FTE in the 2026 budget include:

- 3.0 Maintenance Schedulers to support preventative maintenance activities
- 1.0 Wastewater Maintenance Manager to support preventative maintenance activities for wastewater infrastructure
- 1.0 Water Maintenance Manager to support preventative maintenance activities for water infrastructure
- 1.0 Engineering Management Office to implement standardized project management practices
- 1.0 Water and Wastewater Training & Certification Program Manager to oversee all training and certification programs

Department Summaries - Public Works - Water and Wastewater

Operating Budget Summary (in thousands)
Water and Wastewater Operations' 2026 net requisition rate budget is $186,433. The Water and Wastewater budget includes gross expenditures of $170,148 excluding indirect allocations and $193,454 of gross expenditures including indirect allocations. Offsetting gross expenditures are revenues in the amount of $7,020. Further details of the Water and Wastewater 2026 budget can be found on our Budget Review Committee meeting agenda. (https://pub-niagararegion.escribemeetings.com/Meeting.aspx?Id=f8bc2580-67cc-4856-83f1-ee28a6d8dddf&Agenda=Merged&lang=English&Item=12&Tab=attachments)

Labour Related Costs – the increase of $2,097 is primarily due to the addition of 7.0 new permanent positions in 2026 of $1,007 as well as increased salary/benefit rates per current labour contracts of $1,090.

Administrative – the increase of $529 is due to the inclusion of one-time consulting engagements in the 2026 budget pertaining to designated substance surveys in Water and Wastewater facilities.

Operational & Supply – the decrease of $946 is primarily a result of reduced contract pricing for biosolids collection and disposal.

Occupancy & Infrastructure – the increase of $968 is result of inflationary increases in utilities and property taxes of $511 as well as inflationary pressures/contractual commitments in grounds/building repairs and maintenance of $457.

Equipment, Vehicles, and Technology – the increase of $953 is a result of anticipated repair and maintenance equipment costs due to aging infrastructure and the price of materials/labour.

Transfers to Funds – the increase of $10,951 is to support increased capital financing for aging capital infrastructure.

By-Law Charges & Sales – the decrease of $288 is a result of rightsizing anticipated hauled sewage revenues due to a one tier rate structure adopted by Council post 2025 budget preparation.

Transfers From Funds – the increase of $2,230 is primarily due to the utilization of Water Stabilization reserves in the amount of $1,735 to mitigate budget impacts per Council direction as well as a one-time transfer to fund designated substance surveys in the amount of $555 as noted in the Administrative section above.

Department Summaries - Public Works - Water and Wastewater

Amounts in thousands ($)

Budget with Comparators by Object of Expenditure	2024 Actuals	2025 Budget	2026 Budget	$ Change	% Change
Labour Related Costs	27,000	29,509	31,605	2,097	7.1%
Administrative	2,833	1,499	2,028	529	35.3%
Operational and Supply	20,416	21,693	20,747	(946)	(4.4%)
Occupancy & Infrastructure	18,344	19,651	20,619	968	4.9%
Equipment, Vehicles, and Technology	7,814	7,461	8,414	953	12.8%
Partnership, Rebates and Exemption	2,303	4,097	4,111	14	0.3%
Financial Expenditure	(4)	0	0	0	0.0%
Transfers to Funds	56,470	64,809	75,760	10,951	16.9%
Intercompany Charges	2,265	6,960	6,863	(97)	(1.4%)
Gross Expenditure	**137,442**	**155,680**	**170,148**	**14,468**	**9.3%**
Taxation	(155,583)	(173,548)	(186,433)	(12,885)	7.4%
By-Law and Charges Sales	(1,652)	(2,507)	(2,220)	288	(11.5%)
Other Revenue	(1,786)	(2,523)	(2,510)	13	(0.5%)
Transfer from Funds	(3,681)	(60)	(2,290)	(2,230)	3717.5%
Gross Revenue	**(162,702)**	**(178,639)**	**(193,454)**	**(14,815)**	**8.3%**
Net Direct Expenditure/(Revenue) Before Indirect Allocation	**(25,261)**	**(22,958)**	**(23,306)**	**(347)**	**1.5%**
Program Support Allocation	6,407	6,204	6,632	428	6.9%
Capital Financing Allocation	16,567	16,755	16,674	(81)	(0.5%)
Indirect Allocation	**22,974**	**22,958**	**23,306**	**347**	**1.5%**
Net Expenditure/(Revenue) After Indirect Allocation	**(2,287)**	**0**	**0**	**0**	**0.0%**

Department Summaries - Public Works - Water and Wastewater

Capital Budget Summary (in thousands)

The 2026 capital program represents 13 distinct projects budgeted at $19,100.

Amounts in thousands ($)

Funding Source	Funding Amount
Reserves	14,950
Debt	0
Development Charges	150
Canada Community Building	4,000
Provincial Gas Tax	0
Area Municipality	0
Other External Sources	0
Total Gross Capital Request and Funding	**19,100**

Amounts in thousands ($)

Project Name	Gross Capital Request	Project Description
2026 - Meter Installation and Replacement	300	Supply and Install - The installation of flow meters within the trunk sewer system to support growth.
2026 - Wastewater Instrumentation Upgrade Program	100	Supply and Install - Replacement of billing flowmeters across the Region.
2026 - Wastewater SCADA Upgrades	2,650	Supply and Install - Cybersecurity and programmable logic controller (PLC) upgrade for Supervisory Control and Data Acquisition (SCADA) networks at wastewater facilities.
2026 - Wastewater Critical Asset Replacement and Risk Management Program	4,000	Wastewater Critical Asset and Risk Management Upgrades - Includes linear assets, process piping and equipment, electrical, instrumentation, and structural.

Project Name	Gross Capital Request	Project Description
2026 - Wastewater Hardware and Software Program	75	Supply & Install - Various Information Technology hardware and software purchases and upgrades.
2026 - WWTP Digester / Sludge Management Program	4,000	Construction - The digester and sludge management program is a risk management program which includes taking digester and lagoons out of service for cleaning, inspection, rehabilitation, and compliance approval with all applicable regulations.
Port Weller Process and Compliance Improvement	1,500	Design - Sustainability upgrades to the aeration system at Port Weller Wastewater Treatment Plant
2026 - Water Critical Asset Replacement and Risk Management Program	4,000	Water Critical Asset Replacement and Risk Management - Includes linear assets, process piping and equipment, electrical, instrumentation, and structural.
2026 - Water SCADA Upgrades	1,150	Supply and Install - Cybersecurity and programmable logic controller (PLC) upgrade for Supervisory Control and Data Acquisition (SCADA) networks at water facilities.
2026 - Water Hardware and Software Upgrades	75	Supply & Install - Various Information Technology hardware and software purchases and upgrades.
2026 - Water Instrumentation Upgrade pogram	450	Design and Construction - Replacing turbidity and chlorine analyzers in the water system.
Watermain Replacement on Stanley Ave (420 to Ferry St)	500	Design - Replacement of a portion of approximately 730 meters of regional transmission watermain on Stanley Avenue in the city of Niagara Falls.
Watermain replacement from NFWTP to Portage Road - Stage 1	300	Study - Replacement of transmission watermain from Niagara Falls Water Treatment Plant to Livingston Street along Portage Road.
Total	**19,100**	

Waste Management Special Tax Levy

Regional Departments

- Public Works – Waste Management

Mission Statement:
Provides safe, reliable, efficient, cost-effective, and environmentally responsible waste collection and disposal services that promote sustainability, enhance resource recovery, and ensures regulatory compliance.

What does Waste Management Services do?

Waste Management is responsible for capital design and construction, waste collection and diversion, policy and program development, and waste disposal operations for open and closed landfill sites. The division is also responsible for public education and outreach and enforcement of the Waste Management By-law.

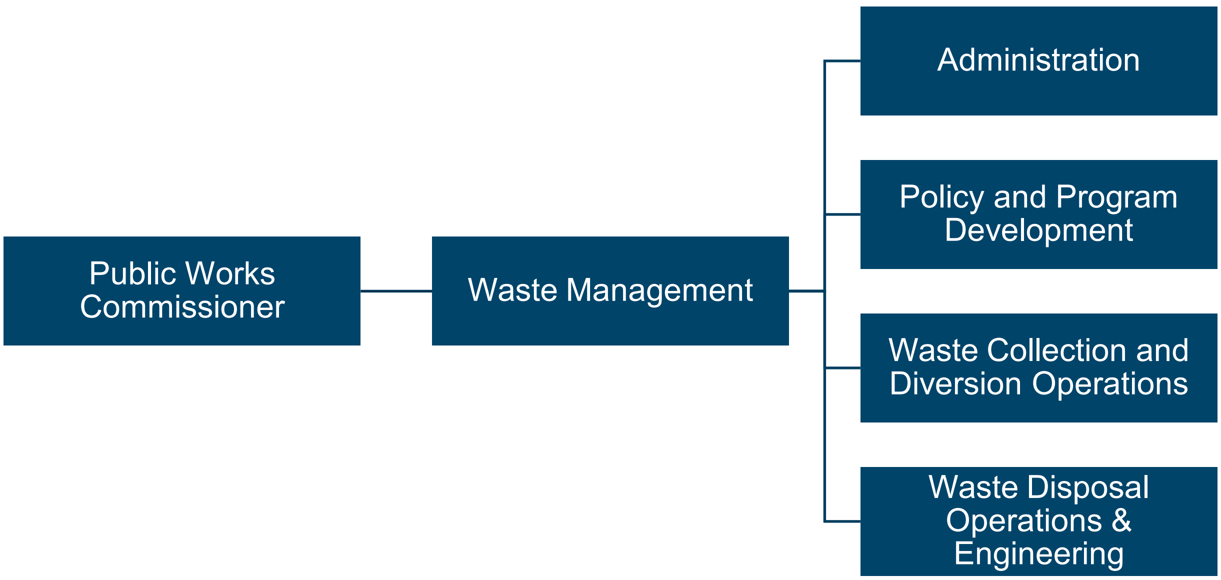
How is Waste Management Services measured?
Please refer to Section 1 for further details on Council Strategic Priorities, and Appendix 8 for further details on departmental measures.

Council Strategic Priority	Measure	2022	2023	2024	Preferred Trend
Objective 1.3	Garbage collection cost per tonne	$164.12	$175.35	$184.64	$190.72
Objective 1.3	Solid waste disposal cost per tonne	$92.34	$146.68	$162.71	$153.77
Objective 1.3	Diversion cost per tonne	$208.71	$273.33	$209.98	$269.81
Objective 1.3	Solid waste average operating cost per tonne	$200.31	$268.68	$209.39	$237.12

Note – Measures based on data collected for Municipal Benchmarking Network Canada (MBNC). 2025 figures are expected to be available in July 2026.

Department Summaries - Public Works – Waste Management

Who works for Waste Management Services?



Full Time Equivalents by Division	2024 Permanent	2024 Temporary	2025 Permanent	2025 Temporary	2026 Permanent	2026 Temporary
Waste Management	34.0	0.7	35.7	0.0	35.7	0.0

FTE Variance from 2025 to 2026	Permanent	Temporary
Total	**0.0**	**0.0**

No changes to FTE in the 2026 budget.

Department Summaries - Public Works – Waste Management

Operating Budget Summary (in thousands)
Waste Management Services' 2026 net requisition budget is $45,945. This represents a 0.8% increase over the 2025 net requisition budget. The Waste Management budget before indirect allocations is $51,125 gross expenditure and $1,926 net revenue. The Waste Management budget after indirect allocations amounted to $53,051 gross expenditure (Gross Expenditure plus Indirect Allocation) and $0 net revenue. Further details of the Waste Management 2026 budget can be found on our Budget Review Committee meeting agenda. (https://pub-niagararegion.escribemeetings.com/Meeting.aspx?Id=d0ec8067-aced-457d-b616-bf4341f0f721&Agenda=Merged&lang=English)

Labour Related Costs – The increase of $238 is due to base compensation increases.

Administrative – The decrease of $453 is primarily due to a decrease in one-time costs funded from the Waste Management Stabilization Reserve to conduct household waste composition studies. This is fully offset by the decrease in Transfer from Funds. The decrease is also due to savings from the planned transition to a digital distribution model for the Niagara Region Waste Collection Guide.

Operational and Supply – The increase of $32 is largely driven by increases in contract costs for base level waste and organics collection services, and waste, recycling and household hazardous waste drop-off depot services being offset by the decrease in costs for base level recycling collection services with the full transition of recycling collection responsibilities to producers.

Occupancy and Infrastructure – The decrease of $97 is primarily due to a decrease in anticipated repairs and grounds maintenance at the Region's open and closed landfill sites, and naturalization sites.

Transfer to Funds – The increase of $173 reflects the enhanced capital financing contribution to the Waste Management Capital Reserve in alignment with the 2025 Corporate Asset Management Plan (CAMP) and increases due to costs of new capital projects.

By-Law and Charges Sales – The increase of $259 is due to anticipated increases in both tipping and garbage tag fees collected.

Other Revenue – The decrease of $183 is primarily due to a reduction of anticipated funding from extended producer responsibility transition. The decrease is partially offset by an increase in anticipated organics processing and hazardous waste funding.

Transfers from Funds – The decrease of $350 reflects the reduction of one-time costs funded by the Waste Management Stabilization Reserve in 2025.

Budget with Comparators by Object of Expenditure	2024 Actuals	2025 Budget	2026 Budget	$ Change	% Change
Labour Related Costs	3,824	4,542	4,780	238	5.2%
Administrative	992	1,506	1,053	(453)	(30.1%)
Operational and Supply	36,136	38,229	38,261	32	0.1%
Occupancy & Infrastructure	956	1,134	1,037	(97)	(8.5%)
Equipment, Vehicles, and Technology	184	355	357	2	0.6%
Partnership, Rebates and Exemptions	132	235	199	(36)	(15.3%)
Financial Expenditures	226	154	154	0	0.0%
Transfers to Funds	5,597	4,603	4,776	173	3.8%
Intercompany Charges	437	411	508	97	23.5%
Gross Expenditure	**48,485**	**51,168**	**51,125**	**(43)**	**(0.1%)**
Taxation	(45,903)	(46,416)	(46,712)	(295)	0.6%
By-Law and Charges Sales	(5,423)	(5,371)	(5,630)	(259)	4.8%
Other Revenue	(1,117)	(892)	(709)	183	(20.5%)
Transfer from Funds	(1,352)	(350)	0	350	(100.0%)
Gross Revenue	**(53,796)**	**(53,030)**	**(53,051)**	**(21)**	**0.0%**
Net Direct Expenditure/(Revenue) Before Indirect Allocation	**(5,310)**	**(1,861)**	**(1,926)**	**(65)**	**3.5%**
Program Support Allocation	1,478	1,622	1,609	(13)	(0.8%)
Capital Financing Allocation	113	240	318	78	32.5%
Indirect Allocation	**1,591**	**1,861**	**1,926**	**65**	**3.5%**
Net Expenditure/(Revenue) After Indirect Allocation	**(3,719)**	**0**	**0**	**(0)**	**0.0%**

Department Summaries - Public Works – Waste Management

Capital Budget Summary (in thousands)

The 2026 capital program represents 9 distinct projects budgeted at $3,993.

Amounts in thousands ($)

Funding Source	Funding Amount
Reserves	3,993
Debt	0
Development Charges	0
Canada Community Building	0
Provincial Gas Tax	0
Area Municipality	0
Other External Sources	0
Total Gross Capital Request and Funding	**3,993**

Amounts in thousands ($)

Project Name	Gross Capital Request	Project Description
26 - Annual State of Good Repair	755	Upgrades at sites including: Perimeter fencing ($200,000), Energy Reduction Initiatives ($250,000), Compliance Management System ($55,000), miscellaneous capital upgrades ($250,000).
26 - Property Acquisition	250	Funds to acquire properties adjacent to the two active and twelve closed landfill sites in the Niagara region to ensure an adequate buffer, subject to availability of the property and need.
Bridge St - Compost Pad	368	The compost pad, which is over 20 years old, is in need of significant upgrades. Paving the compost pad will improve durability and operational efficiency.
Bridge St LGCCS	800	Design of a Landfill Gas Collection and Control System (LGCCS) at Bridge Street Landfill in Fort Erie, subject to Environment and Climate Change Canada (ECCC) regulations which will mandate LGCCSs at landfill sites that meet specific criteria.

Project Name	Gross Capital Request	Project Description
Humberstone - Paving Upgrades	330	Paving of the Drop-Off Depot and surrounding area at the Humberstone Landfill in Welland. The current asphalt surface is showing signs of significant deterioration, alligator cracking and settlement.
Humberstone - New Scales	390	Installation of two new vehicle weigh scales, one inbound and one outbound, at the Humberstone Landfill in Welland. These assets are due for replacement as they have reached the end of their useful life.
NR-12 - New Cell #5	200	Design of cell #5 at Niagara Road 12 (NR12) Landfill in West Lincoln in order to construct additional landfill disposal capacity and allow for landfilling operations at the site.
NR-12 LGCCS	400	Design of a Landfill Gas Collection and Control System (LGCCS) at Niagara Road 12 (NR-12) in West Lincoln, subject to Environment and Climate Change Canada (ECCC) regulations which will mandate LGCCSs at landfill sites that meet specific criteria.
Glenridge - Boardwalk Structure	500	Reconstruction of the boardwalk including a fulsome reassessment of the structure below the surface of the water and replacement of the decking in order to ensure the safety of the site users at the Glenridge Quarry Naturalization Site in St. Catharines.
Total	**3,993**	

Transit Special Tax Levy

Agencies, Boards and Commissions

- Niagara Transit Commission

Mission Statement:
To provide safe, reliable, and sustainable transit service in Niagara.

Vision:
Working together towards a more connected region.

What does Niagara Transit do?

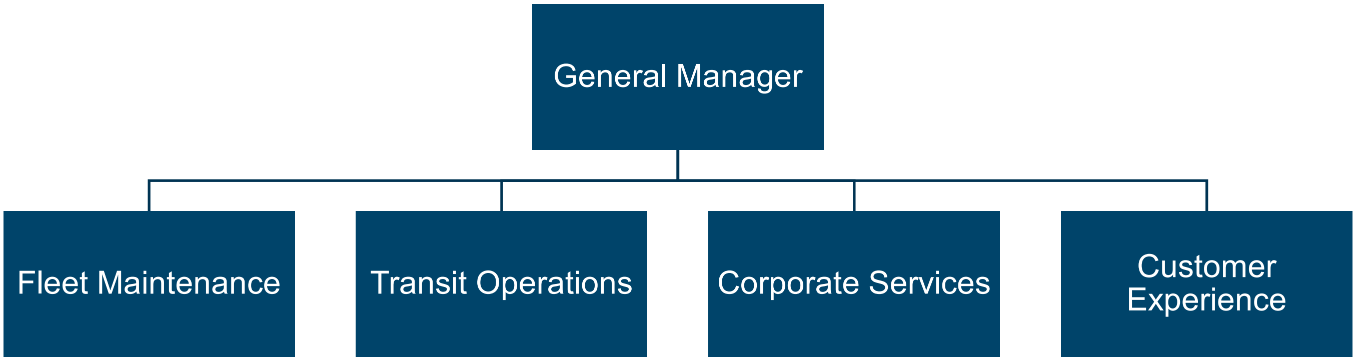
Niagara Transit operates the region's comprehensive transit system, providing public transportation across Niagara to connect communities and support access to employment, education, healthcare, and recreation.

How is Niagara Transit measured?
Niagara Transit is measured by the following key metrics. Please refer to Section 1 for further details on Council Strategic Priorities, and Appendix 8 for further details on departmental measures.

Council Strategic Priority	Measure	2023	2024	2025	Preferred Trend
Objective 4.3	Ridership	9,500,000	10,850,000	10,000,000	Increase
Objective 4.3	Average Bus Age	8 years	8 years	7 years	6 Years
Objective 1.3	Revenue / Cost Ratio	33%	31%	30%	35%

Department Summaries - Niagara Transit

Who works for Niagara Transit?



Full Time Equivalents by Division	2024 Permanent	2024 Temporary	2025 Permanent	2025 Temporary	2026 Permanent	2026 Temporary
Corporate Admin	2.0	1.0	2.0	0.0	2.0	0.0
Fleet Maintenance	68.0	0.0	68.0	0.0	67.0	0.0
Transit Operations	338.3	0.0	338.3	0.0	361.3	0.0
Corporate Services	14.0	1.0	14.0	2.0	15.0	2.0
Customer Experience	29.0	0.0	29.0	0.0	28.0	0.0
Total NTC FTEs	**451.3**	**2.0**	**451.3**	**2.0**	**473.3**	**2.0**
Shared Services*	**12.0**	**1.0**	**14.0**	**0.0**	**14.0**	**0.0**

*Niagara Transit is supported by the Niagara Region through a shared services arrangement with the Niagara Region providing support in the areas of Human Resources, Facilities, Finance, Legal, and Procurement. The Niagara Region supports Niagara Transit with a shared services permanent full time equivalent compliment of 14.00.

FTE Variance from 2025 to 2026 (including shared services)	Permanent	Temporary
Total	22.0	0.0

Included in the 2026 budget were four new growth services: Fort Erie Community Route, Sunday & Holiday Service, Specialized Service for areas outside the urban boundary in Niagara Falls, and Specialized Service Enhancement in St Catharines. To provide and support these new services 22 permanent FTE's have been added to Transit Operations.

Operating Budget Summary (in thousands)

The Niagara Transit Commission Board and Council approved a Niagara Transit budget after indirect allocations of $93,481 gross (Gross Expenditure plus Indirect Allocation) and $67,887 net requisition. This represents a $5,231 net increase or 8.35%, over the prior year's approved net requisition of $62,656.

The details of the Niagara Transit 2026 budget can be found in report BRC-C 17-2025 on our Budget Review Committee meeting agenda. (https://pub-niagararegion.escribemeetings.com/Meeting.aspx?Id=9a8c8655-ca33-431d-b109-fd8be2195bc7&Agenda=Agenda&lang=English&Item=16&Tab=attachments)

Department Summaries - Niagara Transit

Amounts In thousands ($)

Budget with Comparators by Object of Expenditure	2024 Actuals	2025 Budget	2026 Budget	$ Change	% Change
Labour Related Costs	46,865	47,207	50,661	3,454	7.3%
Administrative	2,291	2,300	2,093	(206)	(9.0%)
Operational and Supply	9,473	7,878	8,365	487	6.2%
Occupancy and Infrastructure	1,188	1,462	1,555	93	6.4%
Equipment, Vehicles, and Technology	14,653	15,865	15,366	(499)	(3.1%)
Partnership, Rebates and Exemptions	25	1	26	25	4978.1%
Financial Expenditures	175	129	129	0	0.0%
Transfers to Funds	3,906	4,333	6,500	2,167	50.0%
Intercompany Charges	12	0	7	7	0.0%
Gross Expenditure	**78,589**	**79,175**	**84,704**	**5,529**	**7.0%**
Taxation	(58,922)	(63,530)	(69,591)	(6,060)	9.5%
Federal and Provincial Grants	(504)	(171)	0	171	(100.0%)
By-Law and Charges Sales	(21,906)	(19,697)	(20,843)	(1,146)	5.8%
Other Revenue	(3,399)	(4,275)	(3,047)	1,228	(28.7%)
Transfer from Funds	(3,062)	0	0	0	0.0%
Gross Revenue	**(87,793)**	**(87,673)**	**(93,481)**	**(5,808)**	**6.6%**
Net Direct Expenditure/(Revenue) Before Indirect Allocation	**(9,204)**	**(8,498)**	**(8,777)**	**(279)**	**3.3%**
Program Support Allocation	5,471	6,336	6,617	282	4.4%
Capital Financing Allocation	2,193	2,162	2,160	(3)	(0.1%)
Indirect Allocation	**7,664**	**8,498**	**8,777**	**279**	**3.3%**
Net Expenditure/(Revenue) After Indirect Allocation	**(1,541)**	**0**	**0**	**0**	**0.0%**

Department Summaries - Niagara Transit

Capital Budget Summary (in thousands)

The 2026 capital program represents 12 distinct projects budgeted at $14,528.

Amounts in thousands ($)

Funding Source	Funding Amount
Reserves	3,109
Debt	0
Development Charges	2,199
Canada Community Building	0
Provincial Gas Tax	1,914
Area Municipality	0
Other External Sources	7,306
Total Gross Capital Request and Funding	**14,528**

Amounts in thousands ($)

Project Name	Gross Capital Request	Project Description
26-Turn by Turn Conventional Buses	450	This project is for the software addition of turn-by-turn information to driver's information screens to allow operators to operate routes outside of their home division and reduce the possibility of drivers taking an incorrect turn.
26-Replacement of IT Hardware	220	This project involves the replacement of aging IT hardware that has exceeded its useful lifecycle and is no longer reliable for operational needs.
26-Upgrading Critical Infrastructure	130	This project involves upgrading critical IT infrastructure that has been identified by an external consultant as essential for replacement to maintain stable operations and support.
26-Annual - Replace 40' Conventional Buses (ICIP-NIR-04)	8,505	Replacement of eight 40' conventional buses based on assessed condition of vehicles (vehicle age, vehicle mileage, and historical maintenance costs).
26-Replace 60' Conventional Buses (ICIP-NIR-05)	1,458	Replacement of one 60' conventional diesel bus based on assessed condition of vehicle (vehicle age, vehicle mileage, and historical maintenance costs).

Project Name	Gross Capital Request	Project Description
26-On-Demand/Specialized Vehicles - Growth	2,500	Purchase of 7 - 8 specialized/on-demand transit buses to facilitate fleet expansion
26-Shuttle Vehicles - Growth	400	Purchase of 8 shuttle/training vehicles to facilitate fleet expansion.
26-Fuel Data Automation	350	Implementation of a system installed onboard buses to automatically register the correct mileage into the fuel data system.
26-NTC Shop Equipment	35	Purchase of high-quality repair equipment to be used to service buses.
26-NTC Welland Fleet Building Training Centre (Note 1)	50	Modify the existing office space into a training classroom, and the garage repair space into a hands-on learning centre for staff training at the NTC Welland Service Garage.
26-NTC Niagara Falls Fleet Building Electrical Feed (Note 1)	150	Repair the damaged 800 amp electrical feed and rewire the electrical switchgear at the NTC Niagara Falls Fleet facility. Complete troubleshooting of backup generator sequencing during power outages.
26-NTC Niagara Falls & St. Catharines Fleet Buildings - Building Automation Systems (Note 1)	280	Convert the building automation systems to the Niagara N4 open source system, allowing operations staff to access the control systems for NTC St. Catharines and NTC Niagara Falls Fleet buildings.
Total	**14,528**	

Note 1 – Funded by the Transit Capital Reserve, managed by Regional Levy Construction, Energy, and Facilities Management Department

Section 5 – Capital Budget

Corporate Capital Overview

2026 Capital Budget Overview

Niagara Region's capital budget aligns with the same timeframe as the operating budget, with a common goal of balancing our immediate and future needs with affordability.

How is capital spending defined?

Capital projects and assets include such things as:

- Vehicles and Equipment
- Roads, Bridges and Water lines
- Software systems

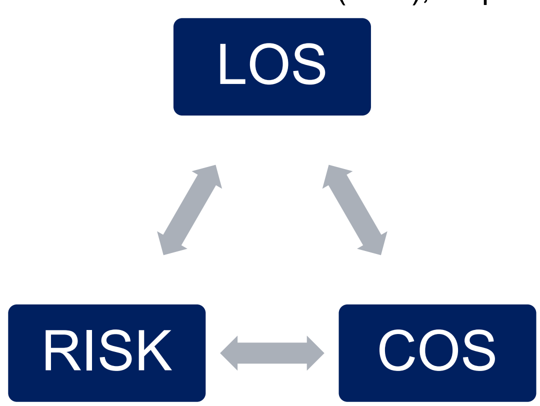
In your personal financing, it would be the equivalent of purchasing large items, such as a house or car, where you may not readily have the available cash to buy the product outright, and often have the need to finance these purchases through other means (such as a loan).

A capital expenditure is the money and resources spent by an organization on the purchase, replacement or improvement of an organization spends on purchasing, replacing or improving a long-term physical or fixed asset such as land, buildings, or equipment.

Asset Management

Asset management (AM) involves the coordination of all service areas of an organization to effectively manage existing assets manage existing assets effectively and to plan for the acquisition and management of new assets for the delivery of services to customers at the lowest possible cost.

For the Region, the approach to AM is using consistent AM policies, procedures, and practices across the Region’s departments, boards, and commissions, which will result in the most effective use of the Region, the approach to AM is to use consistent AM policies, procedures, and practices across the Region's departments, boards, and commissions, which will result in the most effective use of the Region's resources. This approach will ensure capital decisions balance the effective management of infrastructure risks (Risk), the lowest cost of service (COS), and providing the desired levels of service (LOS), as per the below image.



How are capital projects prioritized?

As part of the annual capital budget process, the Region prioritizes capital project requests from all divisions using a corporate prioritization model called Corporate Asset Management Resource Allocation (CAMRA). CAMRA measures the risk of a project and its level of alignment with corporate priorities and objectives. The risk model uses a triple bottom line (social, environmental, and economic) approach with a consistent set of criteria to determine the consequence and probability of an asset failure. The corporate priority model determines the level of alignment with Council's strategic priorities.

The objectives of CAMRA are as outlined below:

- Facilitate the allocation of resources across the organization (prioritizing capital projects)
- Provide a transparent and standardized methodology to prioritize projects across all areas of the organization
- Help with the identification and management of risk and regulatory requirements
- Help to sustainably deliver the level of service desired by our customers - the tax and ratepayers of the Region

Results from the model allow the Region to prioritize proposed projects by providing a consistent basis for comparing and evaluating projects from different divisions with objective, evidence-based information. Project prioritization is informed by the model outputs in the following order:

- Risk return on investment score (R-ROI) value: the project's risk divided by its cost, with higher R-ROI values indicating a more favorable investment
- Risk score: the highest risk project irrespective of cost
- Corporate priority alignment: greatest alignment with Council strategic priorities
- Other Senior leadership considerations
- Factors identified through staff’s professional judgement

Results are vetted with departments and receive Corporate Leadership Team approval for sensitivity before being presented to the Council for final approval.

Regulatory Requirements

In 2017, the Ontario government released a new regulation under the Infrastructure for Jobs and Prosperity Act, 2015 – Ontario Regulation 588/17, Asset Management Planning for Municipal Infrastructure (O. Reg. 588/17) which outlines deadlines for achieving strategic Asset Management (AM) practices. The Region's current status on the primary requirements is summarized in the following table:

O.Reg. 588/17	Summary of Requirement	Deadline	Status
s.3.(1)	Strategic AM policy, approved and publicly available	July 1, 2019	Completed April 25, 2019
s.5.(1)	Asset Management Plan – core infrastructure, approved and publicly available	July 1, 2022	Completed June 22, 2022
s.5.(1)	Asset Management Plan – all infrastructure, approved and publicly available	July 1, 2024	Completed June 27, 2024
s.6.(1)	Asset Management Plan – Update to include the proposed level of service and financing strategy, which is approved and publicly available.	July 1, 2025	Completed June 5, 2025

Health Equity

Incorporated within CAMRA's environmental and social risk assessment is consideration of health, safety and wellbeing. This is aligned with steps from the Health Equity Informed Planning (HEIP) project, as part of council's priority of fostering a healthy and vibrant community. This project involves incorporating Health Impact Assessments into planning processes at the Region. One of the objectives of this assessment is to identify health and health equity impacts within projects in order to maximize positive impacts and reduce negative impacts on health, leading to safer, more inclusive, affordable and accessible human services. A team led by the Diversity, Equity and Inclusion Program Manager is piloting a Health Impact Assessment (HIA) process in relation to capital projects is an ongoing project.

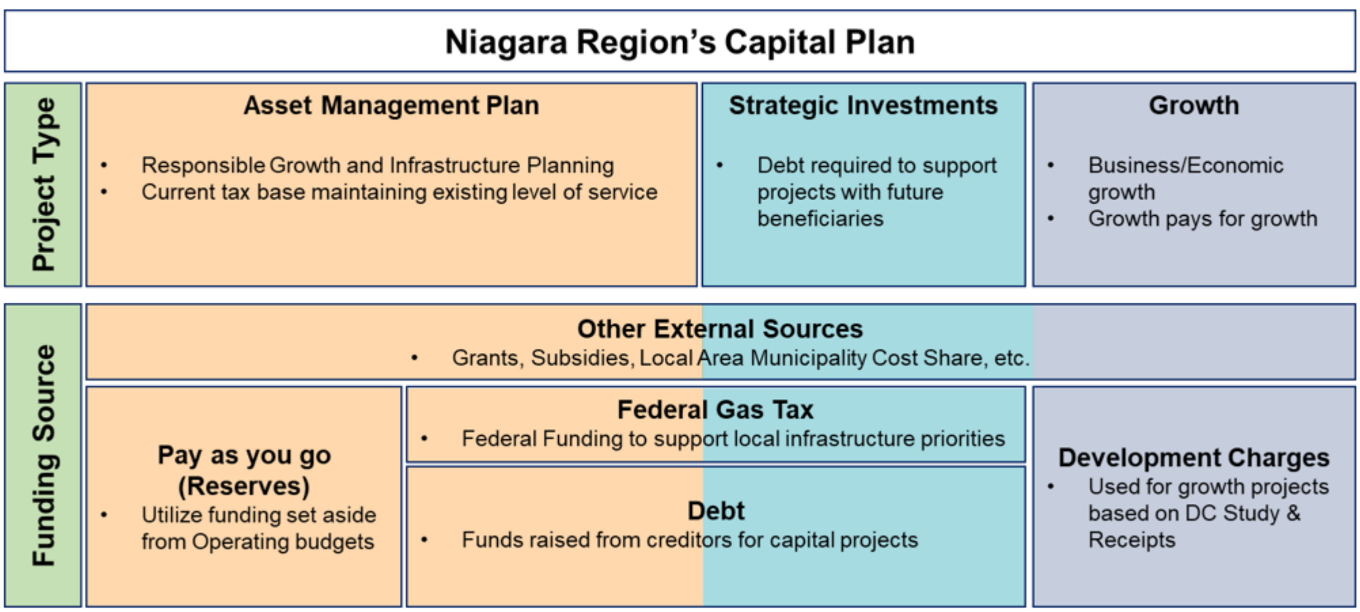
We address the social determinants of health by completing a HIA to understand impact our projects may have on resident health to achieve health equity.

Capital Financing Policy

The Region uses various forms of financing to support our capital budget. On October 3, 2019 the Capital Financing Policy, which incorporates regulatory requirements including those outlined in the Asset Management Policy, maintenance of a strong credit rating and best practices relative to our municipal peers, was approved by council. This policy establishes guiding principles for Council and staff to effectively plan for the appropriate financial resources to deliver the growing needs of the Region's capital program.

How is the capital budget funded?

Niagara Regions capital financing strategy leverages external financing first to minimize the impact to the local tax base. These external sources range from other levels of governments, grants and other 3rd party contributions. When all external sources of financing have been identified, the Region utilizes reserves and debt to fund the remainder of the Capital Budget. Reserves and debt are internal sources of financing meaning that the utilization of these financing sources will have an impact on the local tax base. A summary of this strategy and definitions of financing methods can be seen in the graphic on the following page. The policy reference and brief overview can be seen in Appendix 2 - Financial Policies and By-laws.



The bulk of our capital spend occurs in our Public Works area (transportation, water and wastewater divisions), and to a smaller extent in Corporate Services (properties and information technology), Community Services (seniors homes), and Public Health (emergency medical services).

Debt Strategy

Debt financing is proposed in a conservative manner, with the 2026 projection calling for no more than 6.0 cents of every own source revenue dollar being spent on financing the debt from capital projects. This measure is also known as the annual repayment limit (ARL) that is reported to the Province annually. The last reported ARL to the province is 5.8 cents (2025).

Debt is recommended to be used for strategic or growth projects as identified within the Development Charge (DC) background study and in alignment with the Region's Capital Financing Policy. The Niagara Region has limited capacity to take on additional debt as per Infrastructure Ontario (IO)'s sector limit and impact on the Niagara Region's Standard & Poor's (S&P) bond rating detailed in CSD 37-2024. As a result, no new debt for the 2026 Capital Budget is being proposed. In an effort to reduce the Regional debt burden and maintain the Region's current AA+ stable credit rating, staff are also proposing a debt substitution strategy as part of the 2026 Budget. Debt substitution involves repurposing the operating budget that is relieved from paying off debentures to pay as you go funding.

Capital Budget Recommendation & Approval

To create our capital budget, we rely on several key pieces of information, including:

- Asset Management Plan
- Transportation, Water Wastewater Master Servicing Plan
- Development Charge By-Law and Background Study
- Municipal Comprehensive Review
- Safe Drinking Water Act

Once all this information is brought together, Council can make an informed decision regarding the approval of the annual capital budget. Regional Council was presented a $192.8 million capital budget, including 131 distinct projects. The capital budget was created with consideration of the prioritized projects from CAMRA and with consideration of council's priorities.

Were any expenses adjusted to the future Capital Budgets?

On December 11, 2025, Budget Review Committee of the Whole (BRCOTW), the 2026 Capital Budget was approved. Amendments to the original budget presented includes the following:

- Addition of 1 project because of the approved motions:
    - That Project 20000145 (Rds Rehab - RR 63 Canborough Rd - RR27 Wellandport Rd to Wellandport Community Centre) in the amount of $1,500,000 **BE INCLUDED** as an addition to the proposed 2026 Capital Budget for Niagara Regional Departments, specifically under Transportation Services, to undertake the necessary utility relocations and property acquisition in 2026 for this project; and

  - That this project **BE FUNDED** with Development Charges in the amount of $375,000 being the growth-related portion and with General Tax Levy Capital Reserves in the amount of $1,125,000 being the benefit to existing portion of the infrastructure
- Deferral of 22 projects and reduction of 2 projects to future years budgets which can be found in Appendix 5 of CSD 55-2025 2026 Capital Budget: (https://pubniagararegion.escribemeetings.com/filestream.ashx?DocumentId=45624)
  - That the Regional Departmental Levy increase for Enhanced Capital Financing **BE SET** at 0% for 2026; and
  - That staff **RETURN** with a Capital Financing plan that balances taxpayer affordability with a risk-based approach to asset renewal and interventions, with a longer implementation plan in recognition of the multiple decades this gap was built up over.
- On March 26, 2026, Council approved an amendment to advance the Niagara Falls Wastewater Treatment Plant project following the award of a Provincial grant. As a result, the 2026 Capital Budget was amended to increase Project 20001746 by $9,670,550, funded through a withdrawal from the Wastewater Reserve.

Capital Revenue Summary by Department

What is the level of capital spending?

The following table summarizes departmental 2026 capital requests of $192.8 million by revenue funding source.

Amounts In thousands ($)

Department	Gross Capital Request	Reserves	Debt	Development Charges	Federal Gas Tax	Provincial Gas Tax	Other External
Community Services	3,115	3,115	0	0	0	0	0
Corporate Services	23,635	17,233	0	6,402	0	0	0
Public Health and Emergency Services	6,335	5,309	0	1,026	0	0	0
Transportation Services	100,659	21,993	0	38,241	14,140	0	26,285
Subtotal of Levy Departments	**133,745**	**47,650**	**0**	**45,670**	**14,140**	**0**	**26,285**
Niagara Regional Housing	14,651	14,651	0	0	0	0	0
Niagara Regional Police Service	6,796	6,796	0	0	0	0	0
Subtotal of Agency Boards and Commissions	**21,447**	**21,447**	**0**	**0**	**0**	**0**	**0**
Subtotal of Levy Programs	**155,192**	**69,097**	**0**	**45,670**	**14,140**	**0**	**26,285**
Waste Management	3,993	3,993	0	0	0	0	0
Niagara Transit Commission (NTC)	14,528	3,109	0	2,199	0	1,914	7,306

Department	Gross Capital Request	Reserves	Debt	Development Charges	Federal Gas Tax	Provincial Gas Tax	Other External
Subtotal of Special Levy Departments	**18,521**	**7,102**	**0**	**2,199**	**0**	**1,914**	**7,306**
Wastewater Operations	12,625	8,475	0	150	4,000	0	0
Water Operations	6,475	6,475	0	0	0	0	0
Subtotal of Rate Programs	**19,100**	**14,950**	**0**	**150**	**4,000**	**0**	**0**
Grand Total	**192,813**	**91,149**	**0**	**48,019**	**18,140**	**1,914**	**33,591**

Capital Revenue Detail by Project

Regional council approved 131 Capital projects in the 2026 Capital Budget totaling $192.8 million. To align with the Capital Financing Policy, a new process was formalized in which all projects would be evaluated based on their scope to better match to the appropriate funding source. This process ensures that the assets built within each project are paid for by their beneficiaries.

Is capital spending for new assets, replacement assets, or strategic investments?

Project scope was evaluated and assigned the following project types:

G – Growth project: Capital projects targeted to service new development in alignment to the Development Charge background study.

A – Asset Sustainability/Renewal project: Infrastructure renewal as a part of the asset management plan.

S – Strategic Investment: Projects that provide a new or enhanced level of service aligned to council priorities.

All projects were evaluated to align the Capital Financing Policy for an appropriate source of revenue. A summary of the methodology can be seen in the “Capital Financing Policy” section above.

Amounts in thousands ($)

Capital Budget by Project	Project Type	Gross Capital Request	Reserves	Debt	Development Charges	Federal Gas Tax	Provincial Gas Tax	Other External*
26-LTC Homes - HVAC Renewal: Replace Units for Resident Comfort & Safety	A	350	350	0	0	0	0	0
26-LTC Homes - Accessibility Upgrades: Improve Equity, Compliance & Resident Dignity	A, S	200	200	0	0	0	0	0
26-LTC Homes - Infection Control: Replace Carpet Flooring in LTC Areas	A	200	200	0	0	0	0	0

Capital Budget by Project	Project Type	Gross Capital Request	Reserves	Debt	Development Charges	Federal Gas Tax	Provincial Gas Tax	Other External*
26-LTC Homes - Sliding Door Replacement for Safe & Accessible Entry	A	60	60	0	0	0	0	0
26-LTC Homes - Replace Essential Resident Care Equipment for Compliance & Safety	A	340	340	0	0	0	0	0
26-LTC Homes - IPAC: Replace Wooden Handrails to Improve Infection Control	A	420	420	0	0	0	0	0
26-LTC Homes - Safety & Infrastructure Modernization Initiative	A	120	120	0	0	0	0	0
26-LTC Homes - Kitchen HVAC: Replace End-of-Life Make-Up Air Units	A	200	200	0	0	0	0	0
26-LTC Homes - Lighting Retrofit: Meet FLTCA Safety & Wellbeing Standards	A	275	275	0	0	0	0	0
26-LTC Homes - Roof System Replacement to Improve Building Resilience	A	450	450	0	0	0	0	0
26-LTC Homes - Window Sealant Replacement to Prevent Moisture Infiltration	A	260	260	0	0	0	0	0

Capital Budget by Project	Project Type	Gross Capital Request	Reserves	Debt	Development Charges	Federal Gas Tax	Provincial Gas Tax	Other External*
26-LTC Homes - Security Camera System Upgrade for Safety of Residents & Staff	A	240	240	0	0	0	0	0
Subtotal of Community Services	**A, S**	**3,115**	**3,115**	**0**	**0**	**0**	**0**	**0**
25-EMS Virgil Station - Land and Building Design	A, S	2,500	2,500	0	0	0	0	0
26-Region Wide Building Utilization Improvement	A	1,500	1,500	0	0	0	0	0
26-Region HQ Campbell West Roof Replacement	A	1,500	1,500	0	0	0	0	0
26-EMS Niagara Falls North Construction	G, A, S	8,600	2,924	0	5,676	0	0	0
26-EMS Welland North Construction	G, A, S	1,100	374	0	726	0	0	0
26-Public Works Service Centre - Wash Catch Basin	A	210	210	0	0	0	0	0
26-Public Works Yards Backup Generators	A	1,250	1,250	0	0	0	0	0
26-Public Works Pelham Yard Roof Replacement	A	100	100	0	0	0	0	0
26-IT-Annual Application Lifecycle	A	500	500	0	0	0	0	0
26-IT-Web App Firewall+ASM/APM	A	700	700	0	0	0	0	0
26-IT-2026 Council iPad Refresh	A	100	100	0	0	0	0	0

Capital Budget by Project	Project Type	Gross Capital Request	Reserves	Debt	Development Charges	Federal Gas Tax	Provincial Gas Tax	Other External*
26-IT-HQ+DR DataCen Network	A	1,560	1,560	0	0	0	0	0
26-IT Hardware Inventory	A	100	100	0	0	0	0	0
26-IT-ActiveDirectoryAuditTool	A	100	100	0	0	0	0	0
26-IT-Cloud PAM/Vendor Mgmt Tool	A	505	505	0	0	0	0	0
26-IT-Dark Web Monitoring Tool	A	160	160	0	0	0	0	0
26-IT Password Manager	A	300	300	0	0	0	0	0
26-IT SaaS/PaaS/Vuln/RiskTool	A	750	750	0	0	0	0	0
26-Secure Email Gateway	A	1,200	1,200	0	0	0	0	0
26-Secure Mobile App Protect	A	200	200	0	0	0	0	0
26-Annual-Code & Legislative Compliance	A	700	700	0	0	0	0	0
Subtotal of Corporate Services	**G, A, S**	**23,635**	**17,233**	**0**	**6,402**	**0**	**0**	**0**
2026 EMS Signal Preemption	A	341	341	0	0	0	0	0
2026 EMS Ambulance & Eqpt Repl	A	3,715	3,715	0	0	0	0	0
2026 EMS Medical Safes	A	366	366	0	0	0	0	0
2026 EMS New Ambulances	G	844	0	0	844	0	0	0
2026 EMS New ERV	G	182	0	0	182	0	0	0

Capital Budget by Project	Project Type	Gross Capital Request	Reserves	Debt	Development Charges	Federal Gas Tax	Provincial Gas Tax	Other External*
2026 EMS ERV Replacements	A	533	533	0	0	0	0	0
2026 EMS Fleet Management Sys	A	355	355	0	0	0	0	0
Subtotal of Public Health & Emergency Services	**G, A**	**6,335**	**5,309**	**0**	**1,026**	**0**	**0**	**0**
Cpcty Imprv-Recon RR 57 Thorold Stone Rd ext east of Stanley Ave	G, A, S	26,745	0	0	12,455	0	0	14,290
Niagara West Service Centre	G	2,060	0	0	2,060	0	0	0
Rds Rehab - RR 63 Canborough Rd - RR27 Wellandport Rd to Wellandport Community Centre	G, A	1,500	1,125	0	375	0	0	0
Rds Rehab - RR 89 Glendale Ave - Welland Canal to Homer Rd	G, A, S	6,500	4,504	0	1,501	0	0	495
Rds Rehab - RR49 McLeod Rd Phase 2 - HEPC to Wilson	G, A, S	23,000	0	0	10,200	1,800	0	11,000
Int Impr - RR81 York Rd and RR100 Four Mile Creek Rd	G	5,000	0	0	5,000	0	0	0
Int Imprv-RR57 TSR at Dorchester	G	1,000	0	0	1,000	0	0	0
21-NRHQ - Vehicle For Facilities Supervisor	A	100	100	0	0	0	0	0

Capital Budget by Project	Project Type	Gross Capital Request	Reserves	Debt	Development Charges	Federal Gas Tax	Provincial Gas Tax	Other External*
Cpcty Imprv - Hwy 20 Smithville Bypass	G	500	0	0	500	0	0	0
23-Ann-Line Marking Vehicle and Equipment	A	300	300	0	0	0	0	0
Struc Rehab - RR87 Lakeshore Rd Culvert (087320)	A	2,560	2,560	0	0	0	0	0
24-NE Consolidated #2	A	100	100	0	0	0	0	0
2026 Wastewater Vehicles	A	200	200	0	0	0	0	0
26 Ann-RWIS Enhancement Program	A	50	50	0	0	0	0	0
26 Work Alone Program	A	200	200	0	0	0	0	0
26 Ann-Fleet Vehicle and Equip Replacement Program	A	6,234	6,234	0	0	0	0	0
26 Fleet Forestry Bucket Truck	A	360	360	0	0	0	0	0
26 Fleet Portable Traffic lights	A	100	100	0	0	0	0	0
26 Fleet Skid Steer	A	270	270	0	0	0	0	0
26 Fleet Trans Pavement Marking Service Vehicle	G	100	0	0	100	0	0	0
26 Fleet Vacuum Trailer	A	200	200	0	0	0	0	0
26 Ann-Misc Road Properties	G, A	200	30	0	170	0	0	0
26 Ann-Roads Eng for Future	G	500	0	0	500	0	0	0

Capital Budget by Project	Project Type	Gross Capital Request	Reserves	Debt	Development Charges	Federal Gas Tax	Provincial Gas Tax	Other External*
Intersection Improv - RR45 Creek Rd and RR27 Wellandport Rd and RR63 Canborough	G	2,000	0	0	2,000	0	0	0
50 Merritville Hwy at Beaverdams	G	1,000	0	0	1,000	0	0	0
Hwy 20 at Balfour Roundabout	G	1,000	0	0	1,000	0	0	0
Wilhelm Rd Bridge (098215)	A	1,560	1,560	0	0	0	0	0
26 Ann-Railway Crossing Imprv	A	240	240	0	0	0	0	0
26 Ann-Small Tool Replacement	A	20	20	0	0	0	0	0
Peter Storm Municipal Drain	A	200	200	0	0	0	0	0
Snow Plow Dash Camera Hardware	A	75	75	0	0	0	0	0
Winter Maintenance In-cab Navigation Development Software	A	20	20	0	0	0	0	0
26 Ann-Intersection Control Studies	G, A	100	20	0	80	0	0	0
26 Ann-Roads Resurfacing	A	13,000	660	0	0	12,340	0	0
26 Ann-Development Projects	G, S	500	0	0	0	0	0	500
26 Ann-Traffic Signal Program	G, A	3,000	2,700	0	300	0	0	0

Capital Budget by Project	Project Type	Gross Capital Request	Reserves	Debt	Development Charges	Federal Gas Tax	Provincial Gas Tax	Other External*
26 Ann-Road Safety Strategic Plan	A	165	165	0	0	0	0	0
Subtotal of Transportation	**G, A, S**	**100,659**	**21,993**	**0**	**38,241**	**14,140**	**0**	**26,285**
Subtotal of Levy Departments	**G, A, S**	**133,745**	**47,650**	**0**	**45,670**	**14,140**	**0**	**26,285**
26-Niagara Falls Permanent Shelter	A	6,100	6,100	0	0	0	0	0
26-NRH Annual New Development Planning	A, S	200	200	0	0	0	0	0
26-NRH Emergency Capital	A	200	200	0	0	0	0	0
26-NRH Annual Building Capital	A	4,400	4,400	0	0	0	0	0
26-NRH Annual Grounds Capital	A	3,751	3,751	0	0	0	0	0
Subtotal of Regional Housing	**A, S**	**14,651**	**14,651**	**0**	**0**	**0**	**0**	**0**
26-NRPS Repl Patrol Vehicles	A	1,590	1,590	0	0	0	0	0
26-NRPS Repl Specialty Veh	A	132	132	0	0	0	0	0
26-NRPS Repl Global Nav Sat Sy	A	31	31	0	0	0	0	0
26-NRPS Repl Forensic Laser	A	85	85	0	0	0	0	0
26-NRPS Repl Exp Disposal Suit	A	64	64	0	0	0	0	0
26-NRPS Repl Tac Search Camera	A	46	46	0	0	0	0	0

Capital Budget by Project	Project Type	Gross Capital Request	Reserves	Debt	Development Charges	Federal Gas Tax	Provincial Gas Tax	Other External*
26-NRPS Repl Diver Air Supply	A	33	33	0	0	0	0	0
26-NRPS Air Support Equip	A	862	862	0	0	0	0	0
26-NRPS MHCRT Virtual Reality	A	93	93	0	0	0	0	0
26-NRPS Repl CEW	A	140	140	0	0	0	0	0
26-NRPS Repl Computer Hardware	A	400	400	0	0	0	0	0
26-NRPS Repl Network Equipment	A	1,100	1,100	0	0	0	0	0
26-NRPS Repl P25 Port Radios	A	1,056	1,056	0	0	0	0	0
26-NRPS Repl Mobile Data Term	A	1,040	1,040	0	0	0	0	0
26-NRPS Cell Monitor Biometric	A	123	123	0	0	0	0	0
Subtotal of NRPS	**A**	**6,796**	**6,796**	**0**	**0**	**0**	**0**	**0**
Subtotal of Agency Boards and Commissions	**A, S**	**21,447**	**21,447**	**0**	**0**	**0**	**0**	**0**
Subtotal of Levy Departments	**G, A, S**	**155,192**	**69,097**	**0**	**45,670**	**14,140**	**0**	**26,285**
Humberstone - Paving Upgrades	A	330	330	0	0	0	0	0
Glenridge - Boardwalk Structure	A	500	500	0	0	0	0	0
Bridge St - Compost Pad	A	368	368	0	0	0	0	0
Bridge St LGCCS	A	800	800	0	0	0	0	0

Capital Budget by Project	Project Type	Gross Capital Request	Reserves	Debt	Development Charges	Federal Gas Tax	Provincial Gas Tax	Other External*
Humberstone - New Scales	S	390	390	0	0	0	0	0
NR-12 - New Cell #5	S	200	200	0	0	0	0	0
NR-12 LGCCS	A	400	400	0	0	0	0	0
26 - Annual State of Good Repair	A	755	755	0	0	0	0	0
26 - Property Acquisition	A	250	250	0	0	0	0	0
Subtotal of Waste Management	**A, S**	**3,993**	**3,993**	**0**	**0**	**0**	**0**	**0**
26-Turn by Turn Conventional Buses	A	450	450	0	0	0	0	0
26-Replacement of IT Hardware	A	220	220	0	0	0	0	0
26-Upgrading Critical Infrastructure	A	130	130	0	0	0	0	0
26-Annual - Replace 40' Conventional Buses (ICIP-NIR-04)	A	8,505	1,268	0	0	0	1,000	6,237
26-Replace 60' Conventional Buses (ICIP-NIR-05)	A	1,458	0	0	0	0	389	1,069
26-On-Demand/Specialized Vehicles - Growth	G	2,500	0	0	1,975	0	525	0
26-Shuttle Vehicles - Growth	G, A	400	176	0	224	0	0	0
26-Fuel Data Automation	A	350	350	0	0	0	0	0
26-NTC Welland Fleet Building Training Centre	A	50	50	0	0	0	0	0
26-NTC Niagara Falls Fleet Building Electical Feed	A	150	150	0	0	0	0	0

Capital Budget by Project	Project Type	Gross Capital Request	Reserves	Debt	Development Charges	Federal Gas Tax	Provincial Gas Tax	Other External*
26-NTC Niagara Falls & St. Catharines Fleet Buildings - Building Automation Systems	A	280	280	0	0	0	0	0
26-NTC Shop Equipment	A	35	35	0	0	0	0	0
Subtotal of NTC	**G, A**	**14,528**	**3,109**	**0**	**2,199**	**0**	**1,914**	**7,306**
Subtotal of Special Levy Departments	**G, A, S**	**18,521**	**7,102**	**0**	**2,199**	**0**	**1,914**	**7,306**
2026 - Meter Installation and Replacement	G, A	300	150	0	150	0	0	0
2026 - Wastewater Instrumentation Upgrade Program	A	100	100	0	0	0	0	0
2026 - Wastewater SCADA Upgrades	A	2,650	2,650	0	0	0	0	0
2026 - Wastewater Critical Asset Replacement and Risk Management Program	A	4,000	0	0	0	4,000	0	0
2026 - Wastewater Hardware and Software Program	A	75	75	0	0	0	0	0
2026 - WWTP Digester / Sludge Management Program	A	4,000	4,000	0	0	0	0	0
Port Weller Process and Compliance Improvement	A	1,500	1,500	0	0	0	0	0
Subtotal of Wastewater	**G, A**	**12,625**	**8,475**	**0**	**150**	**4,000**	**0**	**0**

Capital Budget by Project	Project Type	Gross Capital Request	Reserves	Debt	Development Charges	Federal Gas Tax	Provincial Gas Tax	Other External*
2026 - Water Critical Asset Replacement and Risk Management Program	A	4,000	4,000	0	0	0	0	0
2026 - Water SCADA Upgrades	A	1,150	1,150	0	0	0	0	0
2026 - Water Hardware and Software Upgrades	A	75	75	0	0	0	0	0
2026 - Water Instrumentation Upgrade pogram	A	450	450	0	0	0	0	0
Watermain Replacement on Stanley Ave (420 to Ferry St)	A	500	500	0	0	0	0	0
Watermain replacement from NFWTP to Portage Road - Stage 1	A	300	300	0	0	0	0	0
Subtotal of Water	**A**	**6,475**	**6,475**	**0**	**0**	**0**	**0**	**0**
Subtotal of Rate Programs	**G, A**	**19,100**	**14,950**	**0**	**150**	**4,000**	**0**	**0**
Grand Total	**G, A, S**	**192,813**	**91,149**	**0**	**48,019**	**18,140**	**1,914**	**33,591**

*Other External financing is comprised of $14,785 municipal cost share, $18,306 federal/provincial funding, and $500 developer contribution related to the annual development project.

Regional Council Strategic Priorities

Council's strategic priorities are considered in the development of the annual capital budget. A summary of the major 2026 capital projects tied to each strategic priority are highlighted in the graphic below.

What are the Major Projects?

Effective Region

- Annual Roads Resurfacing Program to increase the longevity of Niagara Region's roads
- Annual replacement of 11 ambulances required to maintain fleet as per industry best standard

Green and Resilient Region

- Upgrades to the various Long Term Care homes for heating, ventilation and air conditioning efficiency
- Storm water drainage work on various Regional Roads including RR23: Forks Road and RR63 Canborough Road

Equitable Region

- Initial phase of the Niagara Emergency Services Facilities Master Plan to improve response times across the Niagara Region
- Construction of a 60 bed permanent homeless shelter in Niagara Falls

Prosperous Region

- Capacity Improvement at RR57 Thorold Stone Rd ext east of Stanley Ave to align with the GO Transit service expansions
- Capacity and Operational improvements on McLeod Rd to enable housing in alignment with the Provincial grant program

Capital Expenditure Summary by Department

The following is a summary by department of activities or phases budgeted by project. During the budgeting process, project managers will detail different activities or phases. This allows for transparency into the expenditure of each capital project and informs the public of the scope of work within their community. Additional detail per project is provided in the next section. Each expenditure category is defined as follows:

Planning and Design:
This includes costs associated with the early stages of the project. It covers activities such as feasibility studies, architectural and engineering design, permitting, and other preparatory tasks required to develop a detailed project plan. Expenses in this category ensure that the project can be properly scoped, planned, and approved before construction begins.

Construction and Property:
This is the category where the actual building or development work is carried out. It includes costs for materials, labor, equipment, subcontractors, site preparation, and the construction of physical structures or property improvements. Additionally, this category may cover land acquisition costs if the project involves purchasing real estate.

Equipment:
This refers to costs for purchasing or leasing equipment required to carry out the capital project. It may include machinery, tools, or technology that will be used during construction, as well as any specialized equipment that will be used for operations once the project is completed.

Internal Cost:
These are the internal expenses incurred by the organization managing the project. They include labor costs for project management, administrative support, internal engineering, and other in-house resources needed to oversee the project's execution. It also covers overhead costs related to the company's operations that are directly tied to the capital project.

Warranty and Contingency:
Warranty includes costs related to post-construction support, such as warranty services, maintenance, and repairs needed for defects or issues that arise after the project is completed.

Amounts in thousands ($)

Department	Gross Capital Request	Planning and Design	Construction and Property	Equipment	Internal Cost	Warranty and Contingency
Community Services	3,115	0	2,155	720	240	0
Corporate Services	23,635	1,782	12,896	6,520	433	2,004
Public Health and Emergency Services	6,335	0	0	6,335	0	0
Transportation Services	100,659	7,610	82,070	8,194	2,730	55
Subtotal of Levy Departments	**133,745**	**9,392**	**97,121**	**21,769**	**3,403**	**2,059**
Niagara Regional Housing	14,651	600	13,051	500	500	0
Niagara Regional Police Services	6,796	0	0	6,796	0	0
Subtotal of Agency Boards and Commissions	**21,447**	**600**	**13,051**	**7,296**	**500**	**0**
Subtotal of Levy Programs	**155,192**	**9,992**	**110,173**	**29,065**	**3,903**	**2,059**
Waste Management	3,993	1,273	2,380	0	170	170
Niagara Transit Commission	14,528	40	340	14,048	52	48
Subtotal of Special Levy Departments	**18,521**	**1,313**	**2,720**	**14,048**	**222**	**218**
Wastewater Operations	12,625	1,185	6,300	2,594	430	2,116
Water Operations	6,475	600	3,150	1,356	285	1,085
Subtotal of Rate Programs	**19,100**	**1,785**	**9,450**	**3,950**	**715**	**3,201**
Grand Total	**192,813**	**13,090**	**122,343**	**47,062**	**4,840**	**5,478**

Capital Expense Detail by Project

The following table is a list of individual projects by department.

Amounts in thousands ($)

Capital Budget By Project	Gross Capital Request	Planning and Design	Construction and Property	Equipment	Internal Cost	Warranty and Contingency
26-LTC Homes - HVAC Renewal: Replace Units for Resident Comfort & Safety	350	0	350	0	0	0
26-LTC Homes - Accessibility Upgrades: Improve Equity, Compliance & Resident Dignity	200	0	200	0	0	0
26-LTC Homes - Infection Control: Replace Carpet Flooring in LTC Areas	200	0	200	0	0	0
26-LTC Homes - Sliding Door Replacement for Safe & Accessible Entry	60	0	0	60	0	0
26-LTC Homes - Replace Essential Resident Care Equipment for Compliance & Safety	340	0	0	340	0	0
26-LTC Homes - IPAC: Replace Wooden Handrails to Improve Infection Control	420	0	420	0	0	0
26-LTC Homes - Safety & Infrastructure Modernization Initiative	120	0	0	120	0	0

Capital Budget By Project	Gross Capital Request	Planning and Design	Construction and Property	Equipment	Internal Cost	Warranty and Contingency
26-LTC Homes - Kitchen HVAC: Replace End-of-Life Make-Up Air Units	200	0	0	200	0	0
26-LTC Homes - Lighting Retrofit: Meet FLTCA Safety & Wellbeing Standards	275	0	275	0	0	0
26-LTC Homes - Roof System Replacement to Improve Building Resilience	450	0	450	0	0	0
26-LTC Homes - Window Sealant Replacement to Prevent Moisture Infiltration	260	0	260	0	0	0
26-LTC Homes - Security Camera System Upgrade for Safety of Residents & Staff	240	0	0	0	240	0
Subtotal of Community Services	**3,115**	**0**	**2,155**	**720**	**240**	**0**
26-IT-Annual Application Lifecycle	500	0	0	500	0	0
26-IT-Web App Firewall+ASM/APM	700	0	0	700	0	0
26-IT-2026 Council iPad Refresh	100	0	0	100	0	0
26-IT-HQ+DR DataCen Network	1,560	0	0	1,560	0	0
26-IT Hardware Inventory	100	0	0	100	0	0
26-IT-ActiveDirectoryAuditTool	100	0	0	100	0	0
26-IT-Cloud PAM/Vendor Mgmt Tool	505	0	0	505	0	0
26-IT-Dark Web Monitoring Tool	160	0	0	160	0	0
26-IT Password Manager	300	0	0	300	0	0

Capital Budget By Project	Gross Capital Request	Planning and Design	Construction and Property	Equipment	Internal Cost	Warranty and Contingency
26-IT SaaS/PaaS/Vuln/RiskTool	750	0	0	750	0	0
26-Secure Email Gateway	1,200	0	0	1,200	0	0
26-Secure Mobile App Protect	200	0	0	200	0	0
26-Region Wide Building Utilization Improvement	1,500	220	1,100	0	30	150
26-Annual-Code & Legislative Compliance	700	80	520	0	0	100
26-Region HQ Campbell West Roof Replacement	1,500	40	1,340	0	25	95
25-EMS Virgil Station - Land and Building Design	2,500	457	1,142	170	128	603
26-EMS Niagara Falls North Construction	8,600	660	6,710	170	200	860
26-EMS Welland North Construction	1,100	80	965	5	10	40
26-Public Works Service Centre - Wash Catch Basin	210	30	149	0	10	21
26-Public Works Yards Backup Generators	1,250	200	900	0	25	125
26-Public Works Pelham Yard Roof Replacement	100	15	70	0	5	10
Subtotal of Corporate Services	**23,635**	**1,782**	**12,896**	**6,520**	**433**	**2,004**
2026 EMS Signal Preemption	341	0	0	341	0	0
2026 EMS ERV Replacements	533	0	0	533	0	0
2026 EMS Ambulance & Eqpt Repl	3,715	0	0	3,715	0	0
2026 EMS Fleet Management Sys	355	0	0	355	0	0

Capital Budget By Project	Gross Capital Request	Planning and Design	Construction and Property	Equipment	Internal Cost	Warranty and Contingency
2026 EMS Medical Safes	366	0	0	366	0	0
2026 EMS New Ambulances	844	0	0	844	0	0
2026 EMS New ERV	182	0	0	182	0	0
Subtotal of Public Health and Emergency Services	**6,335**	**0**	**0**	**6,335**	**0**	**0**
26 Work Alone Program	200	0	0	200	0	0
Niagara West Service Centre	2,060	2,000	0	0	60	0
26 Ann-RWIS Enhancement Program	50	0	0	50	0	0
24-NE Consolidated #2	100	0	100	0	0	0
26 Ann-Railway Crossing Imprv	240	0	240	0	0	0
26 Ann-Small Tool Replacement	20	0	0	20	0	0
Peter Storm Municipal Drain	200	0	200	0	0	0
Snow Plow Dash Camera Hardware	75	0	0	75	0	0
Winter Maintenance In-cab Navigation Development Software	20	0	0	20	0	0
26 Ann-Traffic Signal Program	3,000	0	2,750	0	250	0
Cpcty Imprv-Recon RR 57 Thorold Stone Rd ext east of Stanley Ave	26,745	0	26,195	0	550	0
Rds Rehab - RR 63 Canborough Rd - RR27 Wellandport Rd to Wellandport Community Centre	1,500	0	1,390	0	110	0
Rds Rehab - RR 89 Glendale Ave - Welland Canal to Homer Rd	6,500	0	6,400	0	100	0

Capital Budget By Project	Gross Capital Request	Planning and Design	Construction and Property	Equipment	Internal Cost	Warranty and Contingency
Rds Rehab - RR49 McLeod Rd Phase 2 - HEPC to Wilson	23,000	0	22,650	0	350	0
Int Impr - RR81 York Rd and RR100 Four Mile Creek Rd	5,000	0	4,680	0	300	20
Int Imprv-RR57 TSR at Dorchester	1,000	890	0	0	110	0
Cpcty Imprv - Hwy 20 Smithville Bypass	500	500	0	0	0	0
Struc Rehab - RR87 Lakeshore Rd Culvert (087320)	2,560	0	2,500	0	60	0
26 Ann-Misc Road Properties	200	0	200	0	0	0
26 Ann-Roads Eng for Future	500	450	0	0	50	0
Intersection Improv - RR45 Creek Rd and RR27 Wellandport Rd and RR63 Canborough	2,000	1,890	0	0	110	0
50 Merritville Hwy at Beaverdams	1,000	890	0	0	110	0
Hwy 20 at Balfour Roundabout	1,000	890	0	0	110	0
Wilhelm Rd Bridge (098215)	1,560	0	1,500	0	60	0
26 Ann-Roads Resurfacing	13,000	0	12,600	0	400	0
26 Ann-Development Projects	500	0	500	0	0	0
26 Ann-Intersection Control Studies	100	100	0	0	0	0
26 Ann-Road Safety Strategic Plan	165	0	165	0	0	0
21-NRHQ - Vehicle For Facilities Supervisor	100	0	0	100	0	0
23-Ann-Line Marking Vehicle and Equipment	300	0	0	300	0	0

Capital Budget By Project	Gross Capital Request	Planning and Design	Construction and Property	Equipment	Internal Cost	Warranty and Contingency
26 Ann-Fleet Vehicle and Equip Replacement Program	6,234	0	0	6,234	0	0
26 Fleet Forestry Bucket Truck	360	0	0	360	0	0
26 Fleet Portable Traffic lights	100	0	0	100	0	0
26 Fleet Skid Steer	270	0	0	270	0	0
26 Fleet Trans Pavement Marking Service Vehicle	100	0	0	100	0	0
26 Fleet Vacuum Trailer	200	0	0	200	0	0
2026 Wastewater Vehicles	200	0	0	165	0	35
Subtotal of Transportation Services	**100,659**	**7,610**	**82,070**	**8,194**	**2,730**	**55**
Subtotal of Levy Departments	**133,745**	**9,392**	**97,121**	**21,769**	**3,403**	**2,059**
26-Niagara Falls Permanent Shelter	6,100	400	5,300	300	100	0
26-NRH Annual Grounds Capital	3,751	0	3,551	0	200	0
26-NRH Annual New Development Planning	200	200	0	0	0	0
26-NRH Emergency Capital	200	0	0	200	0	0
26-NRH Annual Building Capital	4,400	0	4,200	0	200	0
Subtotal of Niagara Regional Housing	**14,651**	**600**	**13,051**	**500**	**500**	**0**
26-NRPS Repl Patrol Vehicles	1,590	0	0	1,590	0	0
26-NRPS Repl Specialty Veh	132	0	0	132	0	0
26-NRPS Repl Global Nav Sat Sy	31	0	0	31	0	0
26-NRPS Repl Forensic Laser	85	0	0	85	0	0
26-NRPS Repl Exp Disposal Suit	64	0	0	64	0	0

Capital Budget By Project	Gross Capital Request	Planning and Design	Construction and Property	Equipment	Internal Cost	Warranty and Contingency
26-NRPS Repl Tac Search Camera	46	0	0	46	0	0
26-NRPS Repl Diver Air Supply	33	0	0	33	0	0
26-NRPS Air Support Equip	862	0	0	862	0	0
26-NRPS MHCRT Virtual Reality	93	0	0	93	0	0
26-NRPS Repl CEW	140	0	0	140	0	0
26-NRPS Repl Computer Hardware	400	0	0	400	0	0
26-NRPS Repl Network Equipment	1,100	0	0	1,100	0	0
26-NRPS Repl P25 Port Radios	1,056	0	0	1,056	0	0
26-NRPS Repl Mobile Data Term	1,040	0	0	1,040	0	0
26-NRPS Cell Monitor Biometric	123	0	0	123	0	0
Subtotal of Niagara Regional Police Services	**6,796**	**0**	**0**	**6,796**	**0**	**0**
Subtotal of Agency Boards and Commissions	**21,447**	**600**	**13,051**	**7,296**	**500**	**0**
Subtotal of Levy Programs	**155,192**	**9,992**	**110,173**	**29,065**	**3,903**	**2,059**
26 - Annual State of Good Repair	755	0	686	0	34	34
26 - Property Acquisition	250	0	250	0	0	0
Bridge St - Compost Pad	368	0	335	0	17	17
Bridge St LGCCS	800	727	0	0	36	36
Humberstone - Paving Upgrades	330	0	300	0	15	15
Humberstone - New Scales	390	0	355	0	18	18
NR-12 - New Cell #5	200	182	0	0	9	9
NR-12 LGCCS	400	364	0	0	18	18
Glenridge - Boardwalk Structure	500	0	455	0	23	23
Subtotal of Waste Management	**3,993**	**1,273**	**2,380**	**0**	**170**	**170**

Capital Budget By Project	Gross Capital Request	Planning and Design	Construction and Property	Equipment	Internal Cost	Warranty and Contingency
26-Turn by Turn Conventional Buses	450	0	0	450	0	0
26-Replacement of IT Hardware	220	0	0	220	0	0
26-Upgrading Critical Infrastructure	130	0	0	130	0	0
26-Annual - Replace 40' Conventional Buses (ICIP-NIR-04)	8,505	0	0	8,505	0	0
26-Replace 60' Conventional Buses (ICIP-NIR-05)	1,458	0	0	1,458	0	0
26-On-Demand/Specialized Vehicles - Growth	2,500	0	0	2,500	0	0
26-Shuttle Vehicles - Growth	400	0	0	400	0	0
26-Fuel Data Automation	350	0	0	350	0	0
26-NTC Welland Fleet Building Training Centre	50	0	40	0	5	5
26-NTC Niagara Falls Fleet Building Electical Feed	150	15	100	0	20	15
26-NTC Niagara Falls & St. Catharines Fleet Buildings - Building Automation Systems	280	25	200	0	27	28
26-NTC Shop Equipment	35	0	0	35	0	0
Subtotal of Niagara Transit Commission	**14,528**	**40**	**340**	**14,048**	**52**	**48**
Subtotal of Special Levy Departments	**18,521**	**1,313**	**2,720**	**14,048**	**222**	**218**
2026 - Meter Installation and Replacement	300	0	0	249	0	51

Capital Budget By Project	Gross Capital Request	Planning and Design	Construction and Property	Equipment	Internal Cost	Warranty and Contingency
2026 - Wastewater Instrumentation Upgrade Program	100	0	0	83	0	17
2026 - Wastewater SCADA Upgrades	2,650	0	0	2,200	0	451
2026 - Wastewater Critical Asset Replacement and Risk Management Program	4,000	0	3,150	0	170	680
2026 - Wastewater Hardware and Software Program	75	0	0	62	0	13
2026 - WWTP Digester / Sludge Management Program	4,000	0	3,150	0	170	680
Port Weller Process and Compliance Improvement	1,500	1,185	0	0	90	225
Subtotal of Wastewater Operations	**12,625**	**1,185**	**6,300**	**2,594**	**430**	**2,116**
2026 - Water Critical Asset Replacement and Risk Management Program	4,000	0	3,150	0	170	680
2026 - Water SCADA Upgrades	1,150	0	0	920	35	196
2026 - Water Hardware and Software Upgrades	75	0	0	62	0	13
2026 - Water Instrumentation Upgrade program	450	0	0	374	0	77
Watermain Replacement on Stanley Ave (420 to Ferry St)	500	375	0	0	50	75

Capital Budget By Project	Gross Capital Request	Planning and Design	Construction and Property	Equipment	Internal Cost	Warranty and Contingency
Watermain replacement from NFWTP to Portage Road - Stage 1	300	225	0	0	30	45
Subtotal of Water Operations	**6,475**	**600**	**3,150**	**1,356**	**285**	**1,085**
Subtotal of Rate Programs	**19,100**	**1,785**	**9,450**	**3,950**	**715**	**3,201**
Grand Total	**192,813**	**13,090**	**122,343**	**47,062**	**4,840**	**5,478**

Capital Budget Development Process

Capital Business Cases
131 Capital Projects were approved with the Capital Budget. All projects approved by council are required to present a business case.

The purpose of a business case is to document the justification of the scope of the project and to provide insight into estimated cost, risk and the benefits and savings.

The components of the business case and purpose are as follows:

- Project Detail: Where is the project? What department? Brief project description in 1-2 sentences.
- Project Initiation: Are the project funds being initiated upon budget approval? Are the project funds being initiated at a future date once formal confirmation of external funding is received?
- List of Partners: What other external partners are contributing to the project?
- Project Source: What are the studies that support the need for the project?
- Budget Breakdown: What are we spending the dollars on and how is it being funded?
- Start date and Cash flows: When are we spending on the project?
- Operating impact: Will the capital project lead to savings/revenues or costs from the project?
- Project need, Justification of Timing and Costs: Why are we doing the project? What is the scope of work? How was the budget estimated?
- Risk/Impact of Delay: Some examples of risks are compliance, timing, regulatory, public health and safety, asset condition, opportunity cost, and levels of service.
- Additional budget information: What were former budget requests? What is the current budget request? Will there be future budget requests?

In addition to the scope of the project, risk and corporate alignment of the project is reviewed. A summary of this process is provided in the next section.

Multi-Year Planning & Significant Non-recurring Projects
Multi-year planning is critical and essential for the future financial health of an organization and continued delivery of services to citizens and businesses.

The Asset Management Plan is a tool used to help the region make the best possible decisions regarding the construction, operation, maintenance, renewal, replacement, expansion and disposal of infrastructure assets while minimizing risk and cost to taxpayers and maximizing service delivery.

In 2025, The Region’s Asset Management Plan was updated which identified the following:

- Replacement value of assets are $5.3 billion for levy, $0.3 billion for the Transit Commission, $0.1 billing for Waste Management and $6.4 billion for rate
- Asset backlog as of 2025 was $2.8 billion
- The Region had an infrastructure deficit defined as a shortfall in project expenditure required and available funding sources

Given the results of the Region's Asset Management Plan, financial plans and strategies were developed to address this issue. In report CSD 27-2025 2025 Asset Management Plan (https://pub-niagararegion.escribemeetings.com/filestream.ashx?DocumentId=43354), it was identified that an estimated 3.79% (2026 - $20.3 million) for Levy, 0.88% (2026 - $0.5 million) for transit, 0.04% (2026 - $0.1 million) for waste management and 7.25% (2026 - $12.6 million) for Water and Wastewater was required annually for 10 years to eliminate the infrastructure deficit. This will continue to be addressed as part of upcoming Asset Management Plan updates when all Regional assets will be presented with alternatives to level of service and investment to inform any changes to the levy. Understanding significant budget pressures, the 2026 budget approved a 0.61% ($3.3 million) increase for Levy, $2.2 million for Transit, 0.04% (2026 - $0.1 million) for waste management and 6.25% ($10.8 million) increase for Water and Wastewater.

Top Ten Capital Business Cases

What are the major projects?

The 10 largest capital business cases that this increase afforded the tax and rate payers are in the next section. Of the 10, 6 are non-recurring projects. These 10 projects make up 56% of the 2026 Capital Budget. The operating impacts of these projects were reviewed along with the rest of the projects in the capital budget. Except for the EMS Niagara Falls North Construction and Niagara Falls Permanent Shelter project, the 10 largest projects do not have incremental operating costs as these costs were already budgeted when the original asset was constructed.

2026 Capital Data Sheet - Project ID: J_10RC0816

Cpcty Imprv-Recon RR 57 Thorold Stone Rd ext east of Stanley Ave

Project Description

RR57 Thorold Stone Rd New Extension from Gale Centre to Bridge St Roundabout

Project Details	Description
Municipality	Niagara Falls
Operating Unit-Division	Public Works - Levy
Project Initiation	Concurrent with Budget Approval
Partners	City of Niagara Falls
DC Study Reference	2022 Study,5-21,16,(1)
Transportation Master Plan (TMP)	Yes
Water/Wastewater Master Servicing Plan	No
Asset Management Plan	No

Budget Breakdown

Amounts in thousands ($)

Expenditure Element	Amount
Planning	0
Design	0
Pre-Construction	0
Construction	26,045
Internal Compensation	500
Internal Costs	50
Contingency	0
Warranty	0
Property	150
Equipment	0
Uninitiated	0
Total Expenditure	**26,745**

Funding Sources

Amounts in thousands ($)

Funding Source	Amount
Levy Reserves	0
Rate Reserves	0
Operating Reserves	0
Debt	0
Development Charges	12,455
Federal Gas Tax	0
Provincial Gas Tax	0
Area Municipality	0
Municipal Cost Sharing	14,290
Other External	0
Other	0
Total Funding	**26,745**

Capital Budget

Cash Flows

Amounts In thousands ($)

Year	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Year Total
2026	0	1,200	1,500	4,500	**7,200**
2027	3,000	6,000	6,000	4,545	**19,545**
2028	0	0	0	0	**0**

Planning Forecast

Amounts in thousands ($)

Expenditure Element	Prior Budget	2026	2027	2028	2029	2030	2031-2035	Total
Planning	0	0	0	0	0	0	0	0
Design	0	0	0	0	0	0	0	0
Pre-Construction	0	0	0	0	0	0	0	0
Construction	21,180	26,045	0	0	0	0	0	47,225
Internal Compensation	0	500	0	0	0	0	0	500
Internal Costs	0	50	0	0	0	0	0	50
Contingency	0	0	0	0	0	0	0	0
Warranty	0	0	0	0	0	0	0	0
Property	0	150	0	0	0	0	0	150
Equipment	0	0	0	0	0	0	0	0
Uninitiated	0	0	0	0	0	0	0	0
Converted	0	0	0	0	0	0	0	0
Cost Share	4,000	0	0	0	0	0	0	0
Total Expenditure	**25,180**	**26,745**	**0**	**0**	**0**	**0**	**0**	**51,925**

Operating Impact

Amounts in thousands ($)

Object of Expenditure	2026	2027	2028
Total Operating Impact	0	0	0

Project Need, Justification of Timing and Costs

This project is to implement the recommendations from the environmental assessment and complete the Phase 2 - Stage 2 extension of Thorold Stone Rd to the City's Downtown Area and the Niagara River Parkway while providing a key secondary connection to the QEW. Phase 2 - Stage 2 involves construction of a new roadway from the existing turnaround at the Gale Centre to the roundabout at Bridge Street. The project includes provisions for a multi-use path (MUP), roadway illumination, and installation of a trunk storm sewer. The Region is collaborating with the City of Niagara Falls to ensure its infrastructure improvements are included in the construction contract. Cost sharing will be determined at the time of tender. Timing is critical to ensure the road network is extended before area growth and the implementation of GO Transit service. Delaying the extension until after development would lead to increased costs, congestion, and traffic impacts. The 2026 budget request is $26,745,100 for construction of Phase 2 - Stage 2. Prior approved funding of $25,180,000 were used for the environmental assessment, Phase 1 Construction (road to Gale Centre), Phase 2 - Stage 1 (roundabout construction at Bridge St) and detailed design and property acquisition for Phase 2 - Stage 2. The total cost for all phases of this project is $51,925,100. The estimate for Phase 2 - Stage2 is based on 30% detailed design estimate.

Risk/Impact of Delay (Low, Medium, High)/Public Health Impact

High- Timing is critical to support key transportation connections, growth and development in addition to the opening of the Niagara Falls GO Station. Delays would complicate construction activities, growth and development opportunities within this area. Public Health Impacts are not applicable to this project.

2026 Capital Data Sheet - Project ID: J_20000667

Rds Rehab - RR49 McLeod Rd Phase 2 - HEPC to Wilson

Project Description

Capacity and Operational improvements on McLeod Rd between the Hydro Electric Power Canal (HEPC) and Wilson Cr

Project Details	Description
Municipality	Niagara Falls
Operating Unit-Division	Public Works - Levy
Project Initiation	Concurrent with Budget Approval
Partners	City of Niagara Falls, Ontario Power Generation
DC Study Reference	2022 Study,5-20,9,(0.85)
Transportation Master Plan (TMP)	No
Water/Wastewater Master Servicing Plan	No
Asset Management Plan	Yes

Budget Breakdown

Amounts in thousands ($)

Expenditure Element	Amount
Planning	0
Design	0
Pre-Construction	0
Construction	17,650
Internal Compensation	250
Internal Costs	100
Contingency	0
Warranty	0
Property	5,000
Equipment	0
Uninitiated	0
Total Expenditure	**23,000**

Funding Sources

Amounts in thousands ($)

Funding Source	Amount
Levy Reserves	0
Rate Reserves	0
Operating Reserves	0
Debt	0
Development Charges	10,200
Federal Gas Tax	1,800
Provincial Gas Tax	0
Area Municipality	0
Municipal Cost Sharing	0
Other External	11,000
Other	0
Total Funding	**23,000**

Capital Budget

Cash Flows

Amounts in thousands ($)

Year	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Year Total
2026	0	1,200	1,500	4,500	**7,200**
2027	3,000	6,000	6,000	800	**15,800**
2028	0	0	0	0	**0**

Planning Forecast

Amounts in thousands ($)

Expenditure Element	Prior Budget	2026	2027	2028	2029	2030	2031-2035	Total
Planning	0	0	0	0	0	0	0	**0**
Design	400	0	0	0	0	0	0	**400**
Pre-Construction	5,200	0	0	0	0	0	0	**5,200**
Construction	1,000	17,650	0	0	0	0	0	**18,650**
Internal Compensation	0	250	0	0	0	0	0	**250**
Internal Costs	0	100	0	0	0	0	0	**100**
Contingency	0	0	0	0	0	0	0	**0**
Warranty	0	0	0	0	0	0	0	**0**
Property	0	5,000	0	0	0	0	0	**5,000**
Equipment	0	0	0	0	0	0	0	**0**
Uninitiated	0	0	0	0	0	0	0	**0**
Converted	0	0	0	0	0	0	0	**0**
Cost Share	0	0	0	0	0	0	0	**0**
Total Expenditure	**6,600**	**23,000**	**0**	**0**	**0**	**0**	**0**	**29,600**

Operating Impact

Amounts In thousands ($)

Object of Expenditure	2026	2027	2028
Total Operating Impact	0	0	0

Project Need, Justification of Timing and Costs

This project will implement the recommendations of the environmental assessment study report and address deteriorated pavement condition and capacity improvements generated from recent growth and development in the area. The project includes intersection improvements including upgraded intersection and traffic signals at Dorchester Road, a new traffic signal at Jubilee Drive/Sharon Avenue, and provides for active transportation facilities between Oakwood Drive and Wilson Ave. The Region has collaborated with the City of Niagara Falls to ensure its required infrastructure improvements are included in the construction contract. Cost sharing will be determined at the time of tender. This project was the successful recipient of the Municipal Housing Infrastructure Program - Housing-Enabling Core Servicing Stream (HECS) grant. The timing of this project is critical to align with growth in the area and to meet the construction completion timelines outlined in the HECS grant agreement. The 2026 Budget request is $23,000,000 for construction. Prior approved funding of $6,600,000 was for preliminary design, detailed design and property acquisitions and utility relocations. The total project cost is $29,600,000 based on 90% detailed design.

Risk/Impact of Delay (Low, Medium, High)/Public Health Impact
High-McLeod Rd is a heavily traveled arterial road and this corridor is under tremendous stress from a road capacity perspective. Timing is critical to support growth and development in the area.

2026 Capital Data Sheet - Project ID: J_20002368

2026 Annual Roads Resurfacing Program

Project Description

2026 Annual Roads Resurfacing Program

Project Details	Description
Municipality	Region Wide
Operating Unit-Division	Public Works - Levy
Project Initiation	Concurrent with Budget Approval
Partners	Lincoln, West Lincoln
DC Study Reference	N/A
Transportation Master Plan (TMP)	No
Water/Wastewater Master Servicing Plan	No
Asset Management Plan	Yes

Budget Breakdown

Amounts in thousands ($)

Expenditure Element	Amount
Planning	0
Design	0
Pre-Construction	0
Construction	12,600
Internal Compensation	300
Internal Costs	100
Contingency	0
Warranty	0
Property	0
Equipment	0
Uninitiated	0
Total Expenditure	**13,000**

Funding Sources

Amounts in thousands ($)

Funding Source	Amount
Levy Reserves	660
Rate Reserves	0
Operating Reserves	0
Debt	0
Development Charges	0
Federal Gas Tax	12,340
Area Municipality	0
Municipal Cost Sharing	0
Other External	0
Levy Reserves	0
Other	0
Total Funding	**13,000**

Capital Budget

Cash Flows

Amounts in thousands ($)

Year	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Year Total
2026	0	2,600	5,200	3,900	**11,700**
2027	260	1,040	0	0	**1,300**
2028	0	0	0	0	**0**

Planning Forecast

Amounts in thousands ($)

Expenditure Element	Prior Budget	2026	2027	2028	2029	2030	2031-2035	Total
Planning	0	0	0	0	0	0	0	**0**
Design	0	0	0	0	0	0	0	**0**
Pre-Construction	0	0	0	0	0	0	0	**0**
Construction	0	12,600	0	0	0	0	0	**12,600**
Internal Compensation	0	300	0	0	0	0	0	**300**
Internal Costs	0	100	0	0	0	0	0	**100**
Contingency	0	0	0	0	0	0	0	**0**
Warranty	0	0	0	0	0	0	0	**0**
Property	0	0	0	0	0	0	0	**0**
Equipment	0	0	0	0	0	0	0	**0**
Uninitiated	0	0	0	0	0	0	0	**0**
Converted	0	0	0	0	0	0	0	**0**
Cost Share	0	0	0	0	0	0	0	**0**
Total Expenditure	**0**	**13,000**	**0**	**0**	**0**	**0**	**0**	**13,000**

Operating Impact

Amounts in thousands ($)

Object of Expenditure	2026	2027	2028
Total Operating Impact	0	0	0

Project Need, Justification of Timing and Costs

The Annual Strengthening and Resurfacing program is a cost effective initiative aimed at increasing the longevity of our roads by fully resurfacing selected sections with additional repairs to base damages. Full road reconstruction has far greater costs than road resurfacing; therefore, selecting roads at the appropriate time is essential to best management practices. The Region has established an overall network Pavement Condition Index (PCI) target of 73, our current network PCI is 63. The 2024 PMS has identified an average of ~$16,000,000 annual investment for the next 10 years to reach our desired target. The 2026 candidates for road resurfacing will be selected based on the updated 2025 Pavement Management Study (PMS) currently underway and expected to be completed by August 2025. In addition, staff will develop a list of provisional road sections that may be included in the program if surplus funding is realized through competitive bidding. The 2026 Budget request is $13,000,000 for construction in alignment with the recommendations of the Pavement Management System.

Risk/Impact of Delay (Low, Medium, High)/Public Health Impact
High-Resurfacing of roads is only recommended when roads have deteriorated beyond a fair condition but before reaching poor condition, after such time full road reconstruction, at a higher cost, becomes necessary. Public Health impacts are not applicable to this project.

2026 Capital Data Sheet - Project ID: J_20002317

26-EMS Niagara Falls North Construction

Project Description

Design and construction of new 2-bay EMS Post to serve Niagara Falls North and replace currently leased location. Project is aligned with the recently approved ten (10) year NEMS Facilities Master Plan which identified the need for a 2-Bay Post located in Niagara Falls North and that Post be operational by 2027 to meet current and projected service levels.

Project Details	Description
Municipality	Niagara Falls
Operating Unit-Division	Const Energy & Facilities Mgmt
Project Initiation	Concurrent with budget approval
Partners	N/A
DC Study Reference	N/A – add next study
Transportation Master Plan (TMP)	No
Water/Wastewater Master Servicing Plan	No
Asset Management Plan	No

Budget Breakdown

Amounts in thousands ($)

Expenditure Element	Amount
Planning	100
Design	560
Pre-Construction	60
Construction	4,450
Internal Compensation	170
Internal Costs	30
Contingency	860
Warranty	0
Property	2,200
Equipment	170
Uninitiated	0
Total Expenditure	**8,600**

Funding Sources

Amounts in thousands ($)

Funding Source	Amount
Levy Reserves	2,924
Rate Reserves	0
Operating Reserves	0
Debt	0
Development Charges	5,676
Federal Gas Tax	0
Provincial Gas Tax	0
Area Municipality	0
Municipal Cost Sharing	0
Other External	0
Other	0
Total Funding	**8,600**

Capital Budget

Cash Flows

Amounts in thousands ($)

Year	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Year Total
2026	2,150	860	4,730	860	**8,600**
2027	0	0	0	0	**0**
2028	0	0	0	0	**0**

Planning Forecast

Amounts in thousands ($)

Expenditure Element	Prior Budget	2026	2027	2028	2029	2030	2031-2035	Total
Planning	0	100	0	0	0	0	0	**100**
Design	0	560	0	0	0	0	0	**560**
Pre-Construction	0	60	0	0	0	0	0	**60**
Construction	0	4,450	0	0	0	0	0	**4,450**
Internal Compensation	0	170	0	0	0	0	0	**170**
Internal Costs	0	30	0	0	0	0	0	**30**
Contingency	0	860	0	0	0	0	0	**860**
Warranty	0	0	0	0	0	0	0	**0**
Property	0	2,200	0	0	0	0	0	**2,200**
Equipment	0	170	0	0	0	0	0	**170**
Uninitiated	0	0	0	0	0	0	0	**0**
Converted	0	0	0	0	0	0	0	**0**
Cost Share	0	0	0	0	0	0	0	**0**
Total Expenditure	**0**	**8,600**	**0**	**0**	**0**	**0**	**0**	**8,600**

Operating Impact

Amounts in thousands ($)

Object of Expenditure	2026	2027	2028
Total Operating Impact	172	175	178

Project Need, Justification of Timing and Costs

The NEMS Master plan identified that the current leased facility is undersized, non-post-disaster construction, and poorly located to address response times. In addition, the Master Plan identified the continued risk of leasing space for critical services such as EMS and recommends moving away from this practice. As such, the Master Plan recommended a new post in Niagara Falls North be built in 2027. Failure to approve this project will result in increased response time as population grows throughout Niagara Falls North area.

Risk/Impact of Delay (Low, Medium, High)/Public Health Impact

High - Increased call volumes dispatched from current Niagara Falls site, increasing response times. (Note: as per the Master Plan, Niagara Falls sees 36% of the dispatch calls for EMS)

2026 Capital Data Sheet - Project ID: J_20002309

26-Annual - Replace 40' Conventional Buses (ICIP-NIR-04)

Project Description

Replacement of 8 x 40' conventional buses based on assessed condition of vehicles (vehicle age, vehicle mileage, and historical maintenance costs).

Project Details	Description
Municipality	Region Wide
Operating Unit-Division	Niagara Transit Commission
Project Initiation	Concurrent with budget approval
Partners	Ministry of Transportation (MTO), Canada, Ontario
DC Study Reference	N/A
Transportation Master Plan (TMP)	No
Water/Wastewater Master Servicing Plan	No
Asset Management Plan	Yes

Budget Breakdown

Amounts in thousands ($)

Expenditure Element	Amount
Planning	0
Design	0
Pre-Construction	0
Construction	0
Internal Compensation	0
Internal Costs	0
Contingency	0
Warranty	0
Property	0
Equipment	8,505
Uninitiated	0
Total Expenditure	**8,505**

Funding Sources

Amounts in thousands ($)

Funding Source	Amount
Levy Reserves	1,268
Rate Reserves	0
Operating Reserves	0
Debt	0
Development Charges	0
Federal Gas Tax	0
Provincial Gas Tax	1,000
Area Municipality	0
Municipal Cost Sharing	0
Other External	6,236
Other	0
Total Funding	**8,505**

Capital Budget

Cash Flows

Amounts in thousands ($)

Year	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Year Total
2026	0	0	0	0	**0**
2027	0	0	8,505	0	**8,505**
2028	0	0	0	0	**0**

Planning Forecast

Amounts in thousands ($)

Expenditure Element	Prior Budget	2026	2027	2028	2029	2030	2031-2035	Total
Planning	0	0	0	0	0	0	0	**0**
Design	0	0	0	0	0	0	0	**0**
Pre-Construction	0	0	0	0	0	0	0	**0**
Construction	0	0	0	0	0	0	0	**0**
Internal Compensation	0	0	0	0	0	0	0	**0**
Internal Costs	0	0	0	0	0	0	0	**0**
Contingency	0	0	0	0	0	0	0	**0**
Warranty	0	0	0	0	0	0	0	**0**
Property	0	0	0	0	0	0	0	**0**
Equipment	0	8,505	0	0	0	0	0	**8,505**
Uninitiated	0	0	0	0	0	0	0	**0**
Converted	0	0	0	0	0	0	0	**0**
Cost Share	0	0	0	0	0	0	0	**0**
Total Expenditure	**0**	**8,505**	**0**	**0**	**0**	**0**	**0**	**8,505**

Operating Impact

Amounts in thousands ($)

Object of Expenditure	2026	2027	2028
Total Operating Impact	**0**	**0**	**0**

Project Need, Justification of Timing and Costs

This project intends to prevent failure of 8 40' foot conventional diesel buses, by replacing those vehicles with new 40' conventional diesel buses. Based on assessed condition of vehicles (vehicle age, vehicle mileage, and historical maintenance costs), these vehicles have been identified as being in need of replacement. These vehicles are beyond the average useful life of vehicles and thus there is a high probability that these vehicles will fail during service. There is a high probability that a bus failure will be reported in some form of media. The level of negative media attention will increase as the number of failures and individuals affected increases and could result in constituency complaints. If this continues and if riders believe public transit cannot get them to their desired location in a safe and or timely manner, they will lose confidence taking public transit. This poses a real risk to NTC's reputation. If these riders find alternative modes of transportation, this would negatively impact ridership revenue. The 2026 budget request is $8,505,040. This is based on experience and data from past purchases. NTC has identified specific vehicles that require replacement. The project is 85% funded through external funding sources (11.8% Provincial Gas Tax and 73.33% ICIP) and 14.9% through existing reserves.

Risk/Impact of Delay (Low, Medium, High)/Public Health Impact

High - If this project is delayed, it is highly likely that any one of the vehicles that have a useful life exceeding 12 years will fail in service. If that occurs that vehicle could be out of service from two days to three months, depending on the scope of the repairs. This will negatively impact service delivery, and reputation. Maintenance costs will increase as the number of failures increase, the severity of the issues that arise that now need to be fixed will be higher, and inspection costs will increase because the vehicles need to be inspected more frequently to prevent on-route failures.

2026 Capital Data Sheet - Project ID: J_20000147

Rds Rehab - RR 89 Glendale Ave - Welland Canal to Homer Rd

Project Description

Reconstruction of RR89 Glendale Ave from Welland Canal to Homer R

Project Details	Description
Municipality	St. Catharines
Operating Unit-Division	Public Works - Levy
Project Initiation	Concurrent with budget approval
Partners	City of St. Catharines
DC Study Reference	2022 Study,5-29,103,(0.25)
Transportation Master Plan (TMP)	Yes
Water/Wastewater Master Servicing Plan	No
Asset Management Plan	Yes

Budget Breakdown

Amounts in thousands ($)

Expenditure Element	Amount
Planning	0
Design	0
Pre-Construction	0
Construction	6,400
Internal Compensation	90
Internal Costs	10
Contingency	0
Warranty	0
Property	0
Equipment	0
Uninitiated	0
Total Expenditure	**6,500**

Funding Sources

Amounts in thousands ($)

Funding Source	Amount
Levy Reserves	4,503
Rate Reserves	0
Operating Reserves	0
Debt	0
Development Charges	0
Federal Gas Tax	1,501
Provincial Gas Tax	0
Area Municipality	0
Municipal Cost Sharing	495
Other External	0
Other	0
Total Funding	**6,500**

Cash Flows

Amounts in thousands ($)

Year	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Year Total
2026	50	50	2,000	2,000	**4,100**
2027	300	1,200	900	0	**2,400**
2028	0	0	0	0	**0**

Planning Forecast

Amounts in thousands ($)

Expenditure Element	Prior Budget	2026	2027	2028	2029	2030	2031-2035	Total
Planning	0	0	0	0	0	0	0	**0**
Design	640	0	0	0	0	0	0	**640**
Pre-Construction	50	0	0	0	0	0	0	**50**
Construction	100	6,400	0	0	0	0	0	**6,500**
Internal Compensation	10	90	0	0	0	0	0	**100**
Internal Costs	0	10	0	0	0	0	0	**10**
Contingency	0	0	0	0	0	0	0	**0**
Warranty	0	0	0	0	0	0	0	**0**
Property	50	0	0	0	0	0	0	**50**
Equipment	0	0	0	0	0	0	0	**0**
Uninitiated	0	0	0	0	0	0	0	**0**
Converted	0	0	0	0	0	0	0	**0**
Cost Share	0	0	0	0	0	0	0	**0**
Total Expenditure	**850**	**6,500**	**0**	**0**	**0**	**0**	**0**	**7,350**

Operating Impact

Amounts in thousands ($)

Object of Expenditure	2026	2027	2028
Total Operating Impact	**0**	**0**	**0**

Project Need, Justification of Timing and Costs

This project is to reconstruct RR98 Glendale Ave between the Welland Canal and Homer Rd. The improvement project will address poor pavement condition, upgrade roadway lighting and include a Multi Use Path to connect to the previously constructed path east of Homer Rd. The Region is collaborating with both the City of St. Catharines and the Town of Niagara on- the-Lake to ensure their infrastructure improvements are incorporated into the design. Timing of this project is coordinated to address poor pavement conditions and align with the Glendale Avenue Bridge and Twin Culvert Rehabilitation projects within the same limits, enabling cost savings through a single construction contract. The 2026 budget request is $6,500,000 is for construction. Prior approved funding of $850,000 was used for preliminary and detailed design, property acquisitions and utility relocations. The total project cost is $7,350,000 based on 60% detailed design.

Risk/Impact of Delay (Low, Medium, High)/Public Health Impact
High-The pavement is in poor condition. Delaying the project will allow further deterioration of the road and increase maintenance costs. Note-The Glendale Ave Bridge and Glendale Ave Twin Culverts Rehabilitation Project is a related project also within these road reconstruction limits. Public Health impacts are not applicable to this project.

2026 Capital Data Sheet - Project ID: J_20002350
26 Ann-Fleet Vehicle and Equip Replacement Program

Project Description
2026 Fleet Vehicles and Equipment Replacement Program

Project Details	Description
Municipality	Region Wide
Operating Unit-Division	Public Works - Levy
Project Initiation	Concurrent with budget approval
Partners	N/A
DC Study Reference	N/A
Transportation Master Plan (TMP)	No
Water/Wastewater Master Servicing Plan	No
Asset Management Plan	Yes

Budget Breakdown
Amounts in thousands ($)

Expenditure Element	Amount
Planning	0
Design	0
Pre-Construction	0
Construction	0
Internal Compensation	0
Internal Costs	0
Contingency	0
Warranty	0
Property	0
Equipment	6,234
Uninitiated	0
Total Expenditure	**6,234**

Funding Sources
Amounts in thousands ($)

Funding Source	Amount
Levy Reserves	6,054
Rate Reserves	180
Operating Reserves	0
Debt	0
Development Charges	0
Federal Gas Tax	0
Provincial Gas Tax	0
Area Municipality	0
Municipal Cost Sharing	0
Other External	0
Other	0
Total Funding	**6,234**

Capital Budget

Cash Flows

Amounts in thousands ($)

Year	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Year Total
2026	0	600	600	600	**1,800**
2027	750	250	317	90	**1,407**
2028	757	757	757	757	**3,027**

Planning Forecast

Amounts in thousands ($)

Expenditure Element	Prior Budget	2026	2027	2028	2029	2030	2031-2035	Total
Planning	0	0	0	0	0	0	0	**0**
Design	0	0	0	0	0	0	0	**0**
Pre-Construction	0	0	0	0	0	0	0	**0**
Construction	0	0	0	0	0	0	0	**0**
Internal Compensation	0	0	0	0	0	0	0	**0**
Internal Costs	0	0	0	0	0	0	0	**0**
Contingency	0	0	0	0	0	0	0	**0**
Warranty	0	0	0	0	0	0	0	**0**
Property	0	0	0	0	0	0	0	**0**
Equipment	0	6,234	0	0	0	0	0	**6,234**
Uninitiated	0	0	0	0	0	0	0	**0**
Converted	0	0	0	0	0	0	0	**0**
Cost Share	0	0	0	0	0	0	0	**0**
Total Expenditure	**0**	**6,234**	**0**	**0**	**0**	**0**	**0**	**6,234**

Operating Impact

Amounts in thousands ($)

Object of Expenditure	2026	2027	2028
Total Operating Impact	**0**	**0**	**0**

Project Need, Justification of Timing and Costs

Annual vehicle and equipment replacements are required to implement newer technologies, to maintain operational effectiveness and efficiencies, and to meet changes in regulatory and service demands. Vehicles and equipment are evaluated annually based on mileage/hours, usage, age, mechanical condition, body condition, and maintenance costs. This program supports the replacement and purchase of fleet vehicles and equipment. The Fleet Replacement Program utilized the parameters identified in the Value for Money Audit (Fleet Equipment Management and Replacement Process Review), including maintenance history, mileage, feedback from users, condition assessments and specifications. Timing is based on current and forecasted operational requirements. The 2026 Budget request is $6,234,000 based on the approved forecasting model. For the purposes of procurement, the funds will be divided into smaller accounts and like vehicles/units will be grouped to streamline the purchase process.

Risk/Impact of Delay (Low, Medium, High)/Public Health Impact
High- Delays in upgrading vehicle and equipment purchases could lead to decreases in the overall effectiveness and efficiency of the Region's operational daily activities. There is higher maintenance costs associated with repairing the vehicles and equipment in this program. Further delays may result in additional operating and increased rental costs. Public Health impacts are not applicable to this project

2026 Capital Data Sheet - Project ID: J_20002338

26-Niagara Falls Permanent Shelter

Project Description

Construction of a 90-bed permanent homeless shelter in Niagara Falls to support the homeless population, addressing demand in Niagara and encampment pressures.

Project Details	Description
Municipality	Niagara Falls
Operating Unit-Division	Niagara Regional Housing
Project Initiation	Concurrent with budget approval
Partners	Hope Centre
DC Study Reference	N/A
Transportation Master Plan (TMP)	No
Water/Wastewater Master Servicing Plan	No
Asset Management Plan	No

Budget Breakdown

Amounts in thousands ($)

Expenditure Element	Amount
Planning	100
Design	300
Pre-Construction	0
Construction	3,300
Internal Compensation	100
Internal Costs	0
Contingency	0
Warranty	0
Property	2,000
Equipment	300
Uninitiated	0
Total Expenditure	**6,100**

Funding Sources

Amounts in thousands ($)

Funding Source	Amount
Levy Reserves	6,100
Rate Reserves	0
Operating Reserves	0
Debt	0
Development Charges	0
Federal Gas Tax	0
Provincial Gas Tax	0
Area Municipality	0
Municipal Cost Sharing	0
Other External	0
Other	0
Total Funding	**6,100**

Capital Budget

Cash Flows

Amounts in thousands ($)

Year	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Year Total
2026	2,200	1,500	1,500	600	**6,100**
2027	0	0	0	0	**0**
2028	0	0	0	0	**0**

Planning Forecast

Amounts in thousands ($)

Expenditure Element	Prior Budget	2026	2027	2028	2029	2030	2031-2035	Total
Planning	0	100	0	0	0	0	0	**100**
Design	0	300	0	0	0	0	0	**300**
Pre-Construction	0	0	0	0	0	0	0	**0**
Construction	0	3,300	0	0	0	0	0	**3,300**
Internal Compensation	0	100	0	0	0	0	0	**100**
Internal Costs	0	0	0	0	0	0	0	**0**
Contingency	0	0	0	0	0	0	0	**0**
Warranty	0	0	0	0	0	0	0	**0**
Property	0	2,000	0	0	0	0	0	**2,000**
Equipment	0	300	0	0	0	0	0	**300**
Uninitiated	0	0	0	0	0	0	0	**0**
Converted	0	0	0	0	0	0	0	**0**
Cost Share	0	0	0	0	0	0	0	**0**
Total Expenditure	**0**	**6,100**	**0**	**0**	**0**	**0**	**0**	**6,100**

Operating Impact

Amounts in thousands ($)

Object of Expenditure	2026	2027	2028
Total Operating Impact	**1,095**	**1,117**	**1,139**

Project Need, Justification of Timing and Costs

This capital budget request is for a new multi-unit permanent homeless shelter construction in Niagara Falls, which is expected to be built on land to be acquired by Niagara Regional Housing (NRH). The projected cost is estimated for a 90-bed modular-style construction shelter, including an on-site centralized hygiene, food and support centre, similar to the temporary emergency shelters constructed in St. Catharines and South Niagara that have been operational since February and December 2024 respectively. It should be noted that this shelter is intended to replace the current Summer Street shelter, which was intended to be a temporary solution when the property was acquired, with the intention of redeveloping that land for community housing. The project will be led by NRH's CEO and the Housing Services New Development team, who oversee the NRH housing portfolio, including targeted new construction and intensification areas. Project costs for this development are based on historical costs from recent NRH-owned projects, particularly the temporary emergency shelters in St. Catharines and South Niagara that were a similar scope. The annual operating budget for the existing 60 beds within the current shelter are $2.7 million, with an incremental cost estimated at $1.1 million for an additional 30 beds, reflecting a total budget of approximately $3.8 million for 90 beds, which reflects the increased capacity and operating needs. All Homelessness Services contracts include language that allows for a notice period to end contracts subject to available funding. This period can be used to renegotiate service levels to work within funding available if needed. In partnership with Niagara Region's Homelessness division, NRH will continue to proactively plan to address homeless shelter supply constraints in Niagara Region in order to leverage any available funding opportunities as announced.

Risk/Impact of Delay (Low, Medium, High)/Public Health Impact
Failure to approve this capital budget request will result in increased construction costs for development of a permanent homeless shelter and have an adverse effect on Niagara Region's homeless population by leaving these persons unsupported in the community. Public Health impacts: This project ensures that the health and safety of residents in Niagara are protected by providing a safe shelter with supports that individuals may require.

2026 Capital Data Sheet - Project ID: J_20000928

Int Impr - RR81 York Rd and RR100 Four Mile Creek Rd

Project Description

Intersection Improvements at RR81 York Rd and RR100 Four Mile Creek Rd.

Project Details	Description
Municipality	Niagara-on-the-Lake
Operating Unit-Division	Public Works - Levy
Project Initiation	Concurrent with budget approval
Partners	Town of Niagara-on-the-Lake
DC Study Reference	2022 Study,5-25,62,(1)
Transportation Master Plan (TMP)	Yes
Water/Wastewater Master Servicing Plan	No
Asset Management Plan	No

Budget Breakdown

Amounts in thousands ($)

Expenditure Element	Amount
Planning	0
Design	0
Pre-Construction	1,955
Construction	0
Internal Compensation	250
Internal Costs	50
Contingency	20
Warranty	0
Property	2,725
Equipment	**0**
Uninitiated	0
Total Expenditure	**5,000**

Funding Sources

Amounts in thousands ($)

Funding Source	Amount
Levy Reserves	0
Rate Reserves	0
Operating Reserves	0
Debt	0
Development Charges	5,000
Federal Gas Tax	0
Provincial Gas Tax	0
Area Municipality	0
Municipal Cost Sharing	0
Other External	0
Other	0
Total Funding	**5,000**

Cash Flows

Amounts in thousands ($)

Year	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Year Total
2026	150	150	1,200	1,500	**3,000**
2027	1,200	800	0	0	**2,000**
2028	0	0	0	0	**0**

Planning Forecast

Amounts in thousands ($)

Expenditure Element	Prior Budget	2026	2027	2028	2029	2030	2031-2035	Total
Planning	0	0	0	0	0	0	0	**0**
Design	1,000	0	0	0	0	0	0	**1,000**
Pre-Construction	1,950	1,955	0	0	0	0	0	**3,905**
Construction	50	0	0	20,000	0	0	0	**20,050**
Internal Compensation	0	250	0	0	0	0	0	**250**
Internal Costs	0	50	0	0	0	0	0	**50**
Contingency	0	20	0	0	0	0	0	**20**
Warranty	0	0	0	0	0	0	0	**0**
Property	0	2,725	0	0	0	0	0	**2,725**
Equipment	0	0	0	0	0	0	0	**0**
Uninitiated	0	0	0	0	0	0	0	**0**
Converted	0	0	0	0	0	0	0	**0**
Cost Share	0	0	0	0	0	0	0	**0**
Total Expenditure	**3,000**	**5,000**	**0**	**20,000**	**0**	**0**	**0**	**28,000**

Operating Impact

Amounts in thousands ($)

Object of Expenditure	2026	2027	2028
Total Operating Impact	**0**	**0**	**0**

Project Need, Justification of Timing and Costs

This project is to implement intersection improvements at the intersection at RR100 Four Mile Creek Rd and York Rd as identified in the environmental assessment. The improvements will include the construction of a roundabout, active transportation and address safety concerns with the current stop-controlled intersection. Timing of this project is to align with stakeholders and to address immediate capacity requirements to meet increasing development and population. This project is also being coordinated with the York Rd reconstruction project from RR100 Four Mile Creek Rd to Queenston St. The 2026 Budget request is $5,000,000 for property and utility costs and continue with detailed design. Prior approved funds of $3,000,000 was used for the environmental assessment and

detailed design. The total cost of this project is $28,000,000 based on past projects of similar scope.

Risk/Impact of Delay (Low, Medium, High)/Public Health Impact
Medium - Delaying this project will result in increased delays, frustrations to motorists and tourists with a potential for increase in collisions. Public Health impacts are related to the absence of road safety infrastructure.

2026 Capital Data Sheet - Project ID: J_20002341

26-NRH Annual Building Capital

Project Description

Capital work to Niagara Regional Housing-owned buildings, such as structural repairs and foundation damp proofing, roof replacements, window and door replacements and wall system repairs.

Project Details	Description
Municipality	Region Wide
Operating Unit-Division	Niagara Regional Housing
Project Initiation	Concurrent with budget approval
Partners	N/A
DC Study Reference	N/A
Transportation Master Plan (TMP)	No
Water/Wastewater Master Servicing Plan	No
Asset Management Plan	Yes

Budget Breakdown

Amounts in thousands ($)

Expenditure Element	Amount
Planning	0
Design	0
Pre-Construction	0
Construction	4,000
Internal Compensation	200
Internal Costs	0
Contingency	0
Warranty	0
Property	0
Equipment	0
Uninitiated	0
Total Expenditure	**4,400**

Funding Sources

Amounts in thousands ($)

Funding Source	Amount
Levy Reserves	4,400
Rate Reserves	0
Operating Reserves	0
Debt	0
Development Charges	0
Federal Gas Tax	0
Provincial Gas Tax	0
Area Municipality	0
Municipal Cost Sharing	0
Other External	0
Other	0
Total Funding	**4,400**

Cash Flows

Amounts in thousands ($)

Year	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Year Total
2026	220	330	1,100	1,100	**2,750**
2027	550	550	330	220	**1,650**
2028	0	0	0	0	**0**

Planning Forecast

Amounts in thousands ($)

Expenditure Element	Prior Budget	2026	2027	2028	2029	2030	2031-2035	Total
Planning	0	0	0	0	0	0	0	**0**
Design	0	0	0	0	0	0	0	**0**
Pre-Construction	0	0	0	0	0	0	0	**0**
Construction	0	4,200	0	0	0	0	0	**4,200**
Internal Compensation	0	200	0	0	0	0	0	**200**
Internal Costs	0	0	0	0	0	0	0	**0**
Contingency	0	0	0	0	0	0	0	**0**
Warranty	0	0	0	0	0	0	0	**0**
Property	0	0	0	0	0	0	0	**0**
Equipment	0	0	0	0	0	0	0	**0**
Uninitiated	0	0	0	0	0	0	0	**0**
Converted	0	0	0	0	0	0	0	**0**
Cost Share	0	0	0	0	0	0	0	**0**
Total Expenditure	**0**	**4,400**	**0**	**0**	**0**	**0**	**0**	**4,400**

Operating Impact

Amounts in thousands ($)

Object of Expenditure	2026	2027	2028
Total Operating Impact	**0**	**0**	**0**

Project Need, Justification of Timing and Costs

This project includes roof replacements and exterior protection of the building through replacement/extensive repairs to cladding systems, masonry, foundations and structures. In addition, it includes component replacements, doors and windows, balconies, energy-efficiency improvements, etc. It does not include day-to-day repairs to any of these items. The capital budget is developed through review and assessment of each project by professional consultants and capital works staff, taking into consideration legislative compliance, residents' health and safety, asset life expectancy, structure integrity, building condition assessments, replacement cost, energy efficiency components and additional costs if deferred. The projects are prioritized based on the risk they pose and categorized to establish the "essential" projects. Projects that are assessed as lower risk may be deferred to accommodate "essential" projects from future years that are experiencing accelerated deterioration. The timing of the proposed projects coincides with the 30-year Building Condition Assessments performed on the Niagara Regional Housing (NRH) owned units in 2023, as well as current condition. Project cost breakdown, including project management costs: - Balcony and exterior wall systems - 5-7 projects - Roof replacement and maintenance - 4-6 projects - Foundation waterproofing and structural - 10-12 projects - Door and window replacement - 2-4 projects

Risk/Impact of Delay (Low, Medium, High)/Public Health Impact
High - Deferring "essential" projects creates the potential for risk related to further deterioration, increased capital replacement costs, increased legal liability/litigation related to health and safety concerns, and non-compliance with legislation. The costs are based on the Building Condition Assessment study done in 2023 on NRH-owned units. If the projects are delayed, the costs will continue to increase in the following years. Delay could also impact the safety of the residents. Public Health impacts: This project ensures that the health and safety of the tenants living in and around the owned-unit properties are protected through providing the appropriate capital repairs to the owned units.

Operating Costs of Capital Projects

Does the Capital Budget create any long-term spending obligations?
Significant operating impacts of Capital projects are identified as part of the annual budgeting process. Some examples of potential operating costs reviewed are repairs and maintenance, salary and utilities. The Budget Planning By-law outlines that the approval of capital projects that result in a change in operating costs are to be budgeted in the year the project is approved. The following costs have been included in the 2026 and multi-year operating budgets as a result of council approving the following capital projects.

Amounts in thousands ($)

Project Description	Nature of Operating Costs	2026 Costs	2027 Costs	2028 Costs
2026 EMS New Ambulances*	Operational Support	60	62	64
2026 EMS New ERV*	Operational Support	20	21	21
Subtotal of Public Health and Emergency Services		**80**	**83**	**85**
2026 Wastewater Vehicles	Repairs & Maintenance	10	10	10
Subtotal of Public Works - Levy		**10**	**10**	**10**
Subtotal of Levy Departments		**90**	**93**	**95**
26-Niagara Falls Permanent Shelter	Operational Support	1095	1117	1139
Subtotal of Niagara Regional Housing		**1,095**	**1,117**	**1,139**
26-NRPS MHCRT Virtual Reality	Operational Support, Repairs & Maintenance	113	85	85
26-NRPS Repl CEW	Operational Support	43	0	0
Subtotal of Niagara Regional Police Services		**157**	**85**	**85**
Subtotal of Agency Boards and Commissions		**1,252**	**1,202**	**1,224**
Bridge St LGCCS	Operational Support	0	0	78
NR-12 LGCCS	Operational Support	0	0	78
Subtotal of Waste Management		**0**	**0**	**156**

Project Description	Nature of Operating Costs	2026 Costs	2027 Costs	2028 Costs
Subtotal of Special Levy Departments		**0**	**0**	**156**
2026 - Wastewater Hardware and Software Program	Operational Support	5	5	5
Subtotal of Wastewater Operations		**5**	**5**	**5**
2026 - Water Hardware and Software Upgrades	Operational Support	5	5	5
Subtotal of Water Operations		**5**	**5**	**5**
Subtotal of Rate Programs		**10**	**10**	**10**
Grand Total		**1,352**	**1,305**	**1,485**

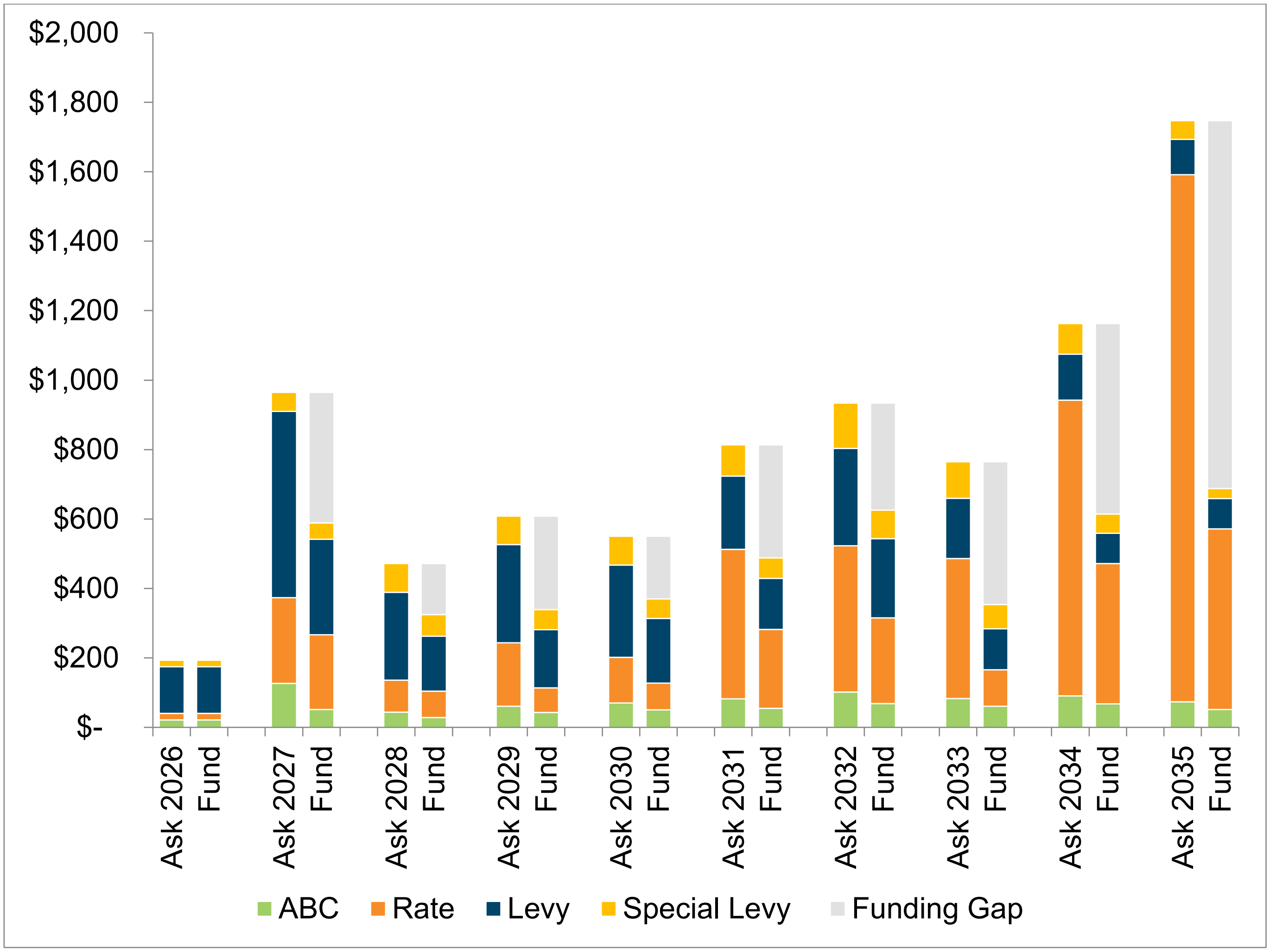
*These operating impacts are 50% cost recovered from the Province of Ontario

Operating Savings from Capital Projects

Operating savings from Capital projects are identified as part of the annual budgeting process. The Budget Planning By-law outlines that the approval of capital projects that result in a change in operating savings are to be budgeted in the year the project is approved. There were no savings from the capital projects included in the 2026 capital budget.

Capital Budget with Nine Year Forecast

As part of the annual budgeting process, staff prepares a 9-year capital financial forecast. The forecast provides foundational financial information to establish guidance for budgeting, borrowing, capital financing, reserve and reserve fund management. This forecast is provided to council for information. They are comprised of estimates and are subject to change. One of the outcomes of the forecast is the infrastructure deficit which is the difference between the funding needed for maintenance, repair, rehabilitation and replacement of existing infrastructure and the funding from all sources (taxes, government subsidies, grants and private sector contributions). Currently the 10-year infrastructure deficit is estimated at $3.6 billion. This amount changes every year due to the timing of projects and new funding assumptions.



Some assumptions made in the forecast above are as follows:

- No increase in base operating contributions to capital
- No new debt after 2026 to manage the existing approved and unissued debt

Ten Year Capital Budget Revenue Summary by Year

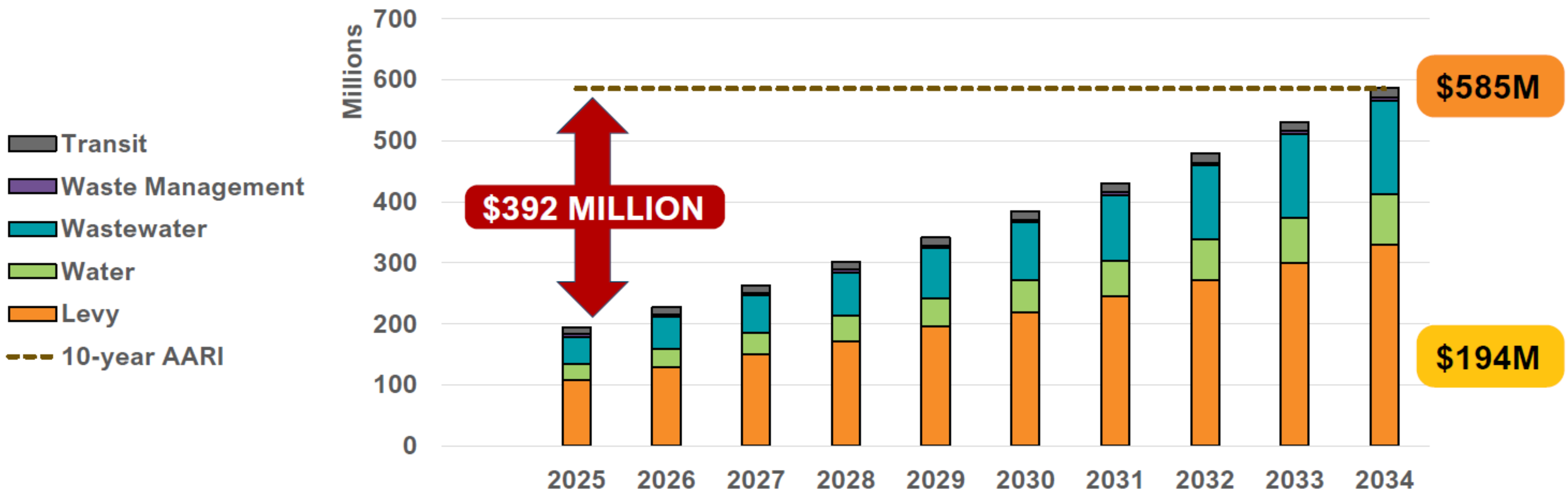
Amounts in thousands ($)

Capital Budget Year	Gross Capital Request	Reserves	Debt	Development Charges	Federal Gas Tax	Provincial Gas Tax	Other External	Funding Gap
2026	192,813	91,149	0	48,019	18,140	1,914	33,591	0
2027	964,726	196,264	0	309,756	16,279	4,447	61,603	376,378
2028	471,460	164,025	0	93,206	16,279	4,102	47,331	146,517
2029	608,573	153,244	0	113,589	16,279	3,282	53,188	268,991
2030	550,344	155,786	0	138,570	16,279	6,448	53,018	180,244
2031	813,627	165,250	0	241,694	16,279	21,699	43,171	325,534
2032	934,134	199,252	0	339,409	16,279	14,247	55,969	308,979
2033	765,080	210,634	0	71,234	16,279	8,273	47,202	411,458
2034	1,162,729	205,742	0	332,349	16,279	6,846	53,386	548,127
2035	1,747,528	172,017	0	456,207	16,279	6,846	36,542	1,059,637
Total	**8,211,016**	**1,713,362**	**0**	**2,144,032**	**164,649**	**78,104**	**485,002**	**3,625,867**

Reserves funding the 10 year forecast changes from year to year based on two factors: the projects submitted for funding and the amount of eligible reserve funds available at the time. For the 2026 to 2035, this volatility is driven mainly by the Water and Wastewater reserves, where a strategy is in place to gradually build up reserve balances to support larger replacement projects planned in the forecast.

Capital Asset Management Plan Needs

The impacts of the 2026 Capital Budget on the Region's capital reserves are in Section 6. The current capital needs for the Niagara Region are $585 million with available sustainable funding of $194 million. The difference of $392 million is the annual underinvestment in capital per the 2025 Corporate Asset Management Plan. Thus, the reserves in the forecast would be fully committed to future capital projects. The table below reflects the strategy for the Region to build up sustainable annual funding to reduce the backlog of $2.8 billion of capital projects.



Ten Year Capital Expenditure Request by Department Summary

The following table summarizes departmental 10-year capital requests. The detail of this information can be found on the next page (Ten Year Capital Budget Project Detail).

Amounts in thousands ($)

Department	2026	2027	2028	2029	2030	2031-2035	Total
Office of the Deputy CAO	0	0	70	0	0	0	70
Community Services	3,115	4,933	3,766	3,130	3,140	14,155	32,238
Corporate Services	23,635	218,248	70,600	61,590	18,250	271,600	663,923
Corporate Administration	0	0	350		375	750	1,475
Public Health and Emergency Services	6,335	9,073	9,968	12,565	6,182	41,689	85,812
Public Works - Levy	100,659	304,114	168,435	205,590	237,830	570,850	1,587,479
Subtotal of Levy Departments	**133,745**	**536,368**	**253,189**	**282,874**	**265,777**	**899,044**	**2,370,997**
Niagara Regional Housing	14,651	67,175	36,581	52,354	61,250	363,874	595,886
Niagara Regional Police Services	6,796	59,137	7,178	8,269	8,561	67,838	157,779
Subtotal of Agency Boards and Commissions	**21,447**	**126,313**	**43,759**	**60,624**	**69,811**	**431,712**	**753,666**
Subtotal of Levy Programs	**155,192**	**662,681**	**296,948**	**343,498**	**335,588**	**1,330,756**	**3,124,663**
Waste Management	3,993	10,161	8,187	8,282	7,725	6,198	44,546
Niagara Transit Commission	14,528	44,654	74,525	74,013	74,981	462,715	745,417

Department	2026	2027	2028	2029	2030	2031-2035	Total
Subtotal of Special Levy Departments	**18,521**	**54,815**	**82,712**	**82,295**	**82,706**	**468,913**	**789,963**
Wastewater Operations	12,625	46,530	77,700	146,580	95,950	2,183,230	2,562,615
Water Operations	6,475	200,700	14,100	36,200	36,100	1,440,200	1,733,775
Subtotal of Rate Programs	**19,100**	**247,230**	**91,800**	**182,780**	**132,050**	**3,623,430**	**4,296,390**
Grand Total	**192,813**	**964,726**	**471,460**	**608,573**	**550,344**	**5,423,099**	**8,211,016**

Ten Year Capital Budget Project Detail

As part of the annual budgeting process, staff prepares a 9-year capital financial forecast. The forecast provides foundational financial information to establish guidance for budgeting, borrowing, capital financing, reserve and reserve fund management. This forecast is provided to council for information. The 2026 Capital Budget and 9-year capital financial forecast are comprised of recurring and non-recurring capital expenditures.

Recurring capital expenditures are projects that are identified included in almost every budget and have no significant impact on the operating budget. These can be identified in the table below as they will have a request in each year in the forecast.

Non-recurring capital expenditures are projects that fit into at least one of the following:

- Provide a net new asset to the Niagara Region;
- Enables a new level of service to residents to the Niagara Region; or
- A significant renewal that extends useful life longer than the 9-year forecast as identified by the Asset Management Plan.

Amounts in thousands ($)

Project Name	2026	2027	2028	2029	2030	2031-2035	Total
28 - Printer Replacement	0	0	70	0	0	0	70
Subtotal of Office of Deputy CAO	**0**	**0**	**70**	**0**	**0**	**0**	**70**
Annual Roof Replacement	0	600	261	0	0	550	1,411
Annual - Resident Care Equipment 2025	0	500	350	320	500	2,310	3,980
Annual Machinery/Equipment 2025	0	2,000	2,500	1,439	1,505	6,344	13,787
26-LTC Homes - ADP Outdoor Patio Renewal	0	30	0	0	0	0	30

Project Name	2026	2027	2028	2029	2030	2031-2035	Total
26-LTC Homes - PPE Cabinets for Resident Rooms Renewal for Enhanced Outbreak Readiness at Northland Pointe	0	150	0	0	0	0	150
Annual Capital Improvements/Replacements 2025	0	898	655	1,370	1,136	4,951	9,010
26-LTC Homes - Resident-Centered Bathing Suite Upgrade – Assisted Living, Deer Park	0	40	0	0	0	0	40
26-LTC Homes - Surface Renewal of Main Entrance Structure at Northland Pointe– Long-Term Durability and Safety	0	60	0	0	0	0	60
26-LTC Homes - Enhancing Resident Experience – Replacement of Worn Town Square Furniture	0	50	0	0	0	0	50
26-LTC Homes - Enhanced Living Spaces: Kitchenette Modernization	0	65	0	0	0	0	65
26-LTC Homes - HVAC Renewal: Replace Units for Resident Comfort & Safety	350	0	0	0	0	0	350
26-LTC Homes - Accessibility Upgrades: Improve Equity, Compliance & Resident Dignity	200	0	0	0	0	0	200

Project Name	2026	2027	2028	2029	2030	2031-2035	Total
26-LTC Homes - Infection Control: Replace Carpet Flooring in LTC Areas	200	0	0	0	0	0	200
26-LTC Homes - Sliding Door Replacement for Safe & Accessible Entry	60	0	0	0	0	0	60
26-LTC Homes - Replace Essential Resident Care Equipment for Compliance & Safety	340	0	0	0	0	0	340
26-LTC Homes - IPAC: Replace Wooden Handrails to Improve Infection Control	420	0	0	0	0	0	420
26-LTC Homes - Safety & Infrastructure Modernization Initiative	120	0	0	0	0	0	120
26-LTC Homes - Kitchen HVAC: Replace End-of-Life Make-Up Air Units	200	0	0	0	0	0	200
26-LTC Homes - Lighting Retrofit: Meet FLTCA Safety & Wellbeing Standards	275	0	0	0	0	0	275
26-LTC Homes - Roof System Replacement to Improve Building Resilience	450	0	0	0	0	0	450
26-LTC Homes - Window Sealant Replacement to Prevent Moisture Infiltration	260	0	0	0	0	0	260

Project Name	2026	2027	2028	2029	2030	2031-2035	Total
26-LTC Homes - Security Camera System Upgrade for Safety of Residents & Staff	240	0	0	0	0	0	240
26-LTC Homes - Acquire Ride-On Floor Scrubbers for Sanitation & Infection Control	0	90	0	0	0	0	90
26-LTC Homes - Water Upgrade: High-Efficiency Toilets at Woodlands of Sunset	0	50	0	0	0	0	50
26-LTC Homes - Install Solar Power System for Green Energy at LTC Facility	0	400	0	0	0	0	400
Subtotal of Community Services	**3,115**	**4,933**	**3,766**	**3,130**	**3,140**	**14,155**	**32,238**
Annual - Application Lifecycle Replacement	0	300	300	300	300	1,500	2,700
Web App Firewall Replace	0	0	0	1,000	0	1,000	2,000
26-IT-Annual Application Lifecycle	500	0	0	0	0	0	500
26-IT-Web App Firewall+ASM/APM	700	0	0	0	0	0	700
Annual - IT Asset Replacement	0	2,900	2,900	3,000	3,000	15,900	27,700
Server Replacement	0	0	1,500	0	0	1,500	3,000
Annual - IT In-Year External Dept Projects	0	200	200	200	200	1,000	1,800
Primary Firewall Replace	0	0	1,200	0	0	1,200	2,400
26-IT-2026 Council iPad Refresh	100	0	0	0	0	0	100
26-IT-HQ+DR DataCen Network	1,560	0	0	0	0	0	1,560
26-IT Hardware Inventory	100	0	0	0	0	0	100

Project Name	2026	2027	2028	2029	2030	2031-2035	Total
26-IT-2026 Council Chambers Audio Visual Technology Improvements	0	125	0	0	0	0	125
Aerial Photography Acquisition	0	0	0	0	250	250	500
26-IT Asset Protect+Mgmt	0	300	0	0	0	0	300
26-IT-ActiveDirectoryAuditTool	100	0	0	0	0	0	100
26-IT-Cloud PAM/Vendor Mgmt Tool	505	0	0	0	0	0	505
26-IT-Dark Web Monitoring Tool	160	0	0	0	0	0	160
26-IT Password Manager	300	0	0	0	0	0	300
26-IT SaaS/PaaS/Vuln/RiskTool	750	0	0	0	0	0	750
26-Secure Email Gateway	1,200	0	0	0	0	0	1,200
26-Secure Mobile App Protect	200	0	0	0	0	0	200
Secure Email Gateway Replace	0	0	0	1,500	0	1,750	3,250
Annual - Code and Compliance	0	1,000	1,000	1,000	1,000	5,000	9,000
Long Term Care Future Campus	0	0	0	0	0	108,800	108,800
Annual - Building Life Cycle Renewal	0	4,500	4,500	4,500	4,500	101,400	119,400
26-Annual-Code & Legislative Compliance	700	0	0	0	0	0	700
26-Region Wide Building Utilization Improvement	1,500	0	0	0	0	0	1,500
0% Greenhouse Gas Emissions Program	0	0	0	0	0	2,500	2,500
26-Region HQ+EC Building Auto	0	250	0	0	0	0	250
26-Region HQ Campbell West Roof Replacement	1,500	0	0	0	0	0	1,500
26-Region HQ CE Windows	0	850	0	0	0	0	850
26-Region HQ Parking Lot	0	1,100	0	0	0	0	1,100

Project Name	2026	2027	2028	2029	2030	2031-2035	Total
EMS Master Plan	0	193,429	8,600	49,690	8,600	8,600	268,919
25-EMS Virgil Station - Land and Building Design	2,500	0	0	0	0	0	2,500
26-EMS Niagara Falls North Construction	8,600	0	0	0	0	0	8,600
26-EMS Welland North Construction	1,100	0	0	0	0	0	1,100
26-EMS Ont St Interior	0	350	0	0	0	0	350
26-NRPS HQ Cooling Tower	0	1,100	0	0	0	0	1,100
26-NRPS HQ Cafeteria Reno	0	160	0	0	0	0	160
26-NRPS Master Plan Impl	0	500	0	0	0	0	500
26-NRPS Well Basement	0	180	0	0	0	0	180
26-NRPS StCath Leasehold Impro	0	500	0	0	0	0	500
26-PW ServCent-Mgr Office+Lift	0	280	0	0	0	0	280
26-PW Well-980 Major Repairs	0	570	0	0	0	0	570
26-PW ServCent-Paint Booth	0	100	0	0	0	0	100
26-PW Yards Asphalt	0	7,300	0	0	0	0	7,300
26-PW Yards Security	0	1,260	0	0	0	0	1,260
26-Public Works Service Centre - Wash Catch Basin	210	0	0	0	0	0	210
26-Public Works Yards Backup Generators	1,250	0	0	0	0	0	1,250
26-Public Works Pelham Yard Roof Replacement	100	0	0	0	0	0	100
26-Public Works Smithville Yard Exterior	0	260	0	0	0	0	260
26-Public Works Thorold Yard - Shed Rehab	0	114	0	0	0	0	114
26-PW Well+Thor Pest Barriers	0	220	0	0	0	0	220

Project Name	2026	2027	2028	2029	2030	2031-2035	Total
NRPS Master Plan	0	0	50,000	0	0	0	50,000
ERP Improvements and Upgrades	0	400	400	400	400	21,200	22,800
Subtotal of Corporate Services	**23,635**	**218,248**	**70,600**	**61,590**	**18,250**	**271,600**	**663,923**
Annual HRIS Development Peoples Tools	0	0	350	0	375	750	1,475
Subtotal of Corporate Administration	**0**	**0**	**350**	**0**	**375**	**750**	**1,475**
Annual New Ambulances	0	869	448	1,384	0	3,070	5,770
Annual Ambulance & Eqpt Repl	0	3,995	4,131	4,494	4,642	27,907	45,170
Annual ERV Replacement	0	1,140	880	907	934	5,798	9,658
EMS Defib Monitor Repl	0	0	3,621	0	0	0	3,621
EMS Multi Patient Unit	0	2,000	0	0	0	0	2,000
EMS ePCR Replacement	0	0	0	1,268	0	1,470	2,737
Annual -New EMS ERV	0	193	199	205	211	1,156	1,966
EMS Specialty Transport Units	0	304	323	0	0	0	627
2026 EMS Helmet Replacement	0	130	0	0	0	0	130
EMS Fleet Vehicles	0	376	292	301	310	1,696	2,975
2026 EMS Portable Suction Repl	0	66	0	0	0	87	153
EMS Power Stretcher Repl	0	0	74	4,006	84	193	4,357
EMS AVL GPS Replacement	0	0	0	0	0	313	313
2026 EMS Signal Preemption	341	0	0	0	0	0	341
2026 EMS Ambulance & Eqpt Repl	3,715	0	0	0	0	0	3,715
2026 EMS Medical Safes	366	0	0	0	0	0	366
2026 EMS New Ambulances	844	0	0	0	0	0	844
2026 EMS New ERV	182	0	0	0	0	0	182
2026 EMS ERV Replacements	533	0	0	0	0	0	533
2026 EMS Fleet Management Sys	355	0	0	0	0	0	355

Project Name	2026	2027	2028	2029	2030	2031-2035	Total
Subtotal of Public Health & Emergency Services	**6,335**	**9,073**	**9,968**	**12,565**	**6,182**	**41,689**	**85,812**
RR81 King St Nineteenth to St John	0	1,000	1,000	0	5,000	0	7,000
Struc Rehab - Structural Rehabilitation Program - Engineering & Construction	0	0	0	0	15,000	75,000	90,000
Rds Rehab - Roads Reconstruction	0	0	0	0	16,000	80,000	96,000
Cpcty Imprv - RR 49 McLeod Rd (Phase 3) - Wilson Cres to Stanley Ave	0	750	0	3,000	10,000	0	13,750
Rd-Rehab-RR81 Main St Phase 3 Baker Rd to Nelles Rd	0	0	1,000	5,000	0	0	6,000
Rds Rehab - RR 70 Townline Rd - McLeod Rd to Lundy's Lane	0	0	1,000	0	0	9,300	10,300
Struc Rehab - Lincoln St (029210) / Ontario St (031205) - Divesture	0	1,500	0	3,500	4,000	0	9,000
Struc Rehab - Townline Rd Bridge at Miller Rd (084205)	0	750	0	3,500	0	0	4,250
Struc Rehab - Nidels Bridge - Bridge Removal / Ped Tunnel over Abandoned Railway (Str. 084210)	0	0	0	0	0	3,500	3,500
Struc Rehab - Ontario Ave Bridge over Hwy 420 (420215)	0	1,000	0	5,500	0	0	6,500
Struc Rehab - Hwy 420 / Victoria Ave Overpass (420205)	0	500	0	1,500	0	0	2,000
Struc Rehab - Warner Bridge (014205)	0	750	0	4,000	0	0	4,750

Project Name	2026	2027	2028	2029	2030	2031-2035	Total
26 Work Alone Program	200	0	0	0	0	0	200
Struc Rehab - Woodlawn Rd Bridge (041205 & 041210)	0	1,500	4,000	0	0	0	5,500
Niagara West Service Centre	2,060	0	5,000	0	0	0	7,060
26 Ann-RWIS Enhancement Program	50	0	0	0	0	0	50
Annual - Guide Rail Improvement Program	0	1,000	1,000	1,000	1,000	5,000	9,000
Annual - Storm Sewers & Culvert Program	0	4,000	3,000	2,500	2,100	12,000	23,600
Annual - Railway Crossing Improvement Program	0	250	260	270	280	1,550	2,610
AI Road Flooding Detection Upgrade	0	25	0	0	0	0	25
GPS Devices for tablets	0	120	0	0	0	0	120
24-NE Consolidated #2	100	0	0	0	0	0	100
26 Ann-Railway Crossing Imprv	240	0	0	0	0	0	240
26 Ann-Small Tool Replacement	20	0	0	0	0	0	20
Peter Storm Municipal Drain	200	0	0	0	0	0	200
Snow Plow Dash Camera Hardware	75	0	0	0	0	0	75
Winter Maintenance In-cab Navigation Development Software	20	0	0	0	0	0	20
26 Ann-Guide Rail Imprv	0	500	0	0	0	0	500
26 Ann-Storm Sewers & Culverts	0	2,938	0	0	0	0	2,938
Dynamic Salt Application and Detection Units	0	415	0	0	0	0	415
Collver Drain Storm Sewer	0	700	0	0	0	0	700

Project Name	2026	2027	2028	2029	2030	2031-2035	Total
Annual - Illumination Installation & Upgrade Program	0	1,300	1,400	1,500	1,600	9,500	15,300
Annual - Traffic Signal Program	0	3,000	3,000	3,000	3,000	15,000	27,000
Annual-Intelligent Transportation System	0	500	500	500	500	2,500	4,500
Traffic Print Shop Printer	0	40	0	0	0	0	40
26 Ann-Traffic Signal Program	3,000	0	0	0	0	0	3,000
Rds Fac Prog-Traf Cntrl Cntre	0	300	5,000	0	0	0	5,300
Annual - Roads Engineering for Future Projects	0	500	500	500	500	2,500	4,500
36 South Pelham Rd from Thorold Rd to Woodlawn Rd	0	0	1,000	0	2,000	7,000	10,000
Struc Rehab - Engineering Studies for Future Bridge Projects	0	300	300	300	300	1,500	2,700
Sodom Rd Bridge Rehabilitation	0	1,000	0	0	0	0	1,000
Annual-Misc Road Properties	0	200	200	200	200	1,000	1,800
Ann-Struc Rehab-Eng &Constr	0	2,000	2,000	2,000	2,000	10,000	18,000
Rds Rehab - RR98 Niagara Square Dr Montrose to McLeod	0	0	0	0	1,000	6,000	7,000
Struc Rehab - RR20 Hwy 20 Culvert (020315)	0	0	0	0	0	2,500	2,500
Annual-Roads Resurfacing	0	13,000	13,000	13,000	13,000	65,000	117,000
26 Ann-Deep Box Culvert Replacement Program	0	500	0	0	0	0	500
Rds Rehab - RR20 Lundy's Lane Kalar to Montrose	0	1,000	1,000	0	1,500	7,500	11,000
81 Main St Phase 4 Nelles Rd to Orchard Pkwy	0	0	0	1,000	5,000	0	6,000

Project Name	2026	2027	2028	2029	2030	2031-2035	Total
Cpcty Imprv - 47 Lyon's Creek Rd Stanley Ave to Sodom Rd	0	1,000	0	2,000	0	21,500	24,500
Annual-Development Projects	0	500	500	500	500	2,500	4,500
Rds Rehab - RR34 Seventh St N Service Rd to Lakeshore	0	500	0	2,500	0	0	3,000
Ann-In-Year Road Construction Program	0	1,000	1,000	1,000	1,000	5,000	9,000
Rds Rehab-RR3 Garrison Rosehill to Concession	0	0	1,000	4,000	0	31,000	36,000
20-Cpcty Imprv-RR512 Livingston Ave Extension	0	0	0	0	0	10,000	10,000
Rds Rehab - RR 87 Main St - Verdun Ave to Ontario St	0	18,000	0	0	0	0	18,000
Int Impr - RR81 York Rd and RR100 Four Mile Creek Rd	5,000	0	20,000	0	0	0	25,000
20-Struc Rehab-RR81 Forty Mile Creek Bridge (081205)	0	750	0	8,470	0	0	9,220
Struc Rehab - 16 Mile Creek Bridge - Struc No. 039215	0	1,000	0	10,000	0	0	11,000
Rds Rehab-RR116 Stevensville Rd-Eagle to Bowen	0	5,000	8,000	0	0	0	13,000
Cpcty Imprv - Hwy 20 Smithville Bypass	500	0	0	1,500	0	0	2,000
Rds Rehab-RR81 York Rd Four Mile Creek to Queenston	0	2,000	0	0	0	0	2,000
Cpcty Imprv - 102 Stanley Ave Murray St to Peer Lane	0	0	2,000	0	10,000	0	12,000
Rds Rehab-RR20 Hwy 20 Canborough to Station	0	1,000	0	2,500	7,000	0	10,500

Project Name	2026	2027	2028	2029	2030	2031-2035	Total
Rds Rehab - RR21 Bowen Rd Ridgemount to QEW	0	4,000	0	0	0	0	4,000
Rds Rehab-RR102 Stanley Ave-Hwy 420 to Peer Lane	0	2,000	10,000	0	0	0	12,000
Cpcty Imprv - 90 Airport Rd Niagara Stone Rd to York Rd	0	0	1,000	2,000	0	6,000	9,000
Struc Rehab - Line 4 Bridge Replacement (083215)	0	750	0	2,500	0	0	3,250
Struc Rehab - 77 Fourth Ave CNR Bridge Rehab (077210)	0	0	500	0	2,500	0	3,000
Struc Rehab - 98 Humberstone Marsh Bridge Replacement (098200	0	0	0	0	0	2,500	2,500
Struc Rehab - 83 Carlton St Culvert Replacement (083300)	0	0	0	0	0	2,000	2,000
Struc Rehab - 116 Stevensville Rd Culvert Replacemetn (116315)	0	0	0	0	0	2,500	2,500
Cpcty Imprv-Recon RR 57 Thorold Stone Rd ext east of Stanley Ave	26,745	0	0	0	0	0	26,745
Rds Rehab - RR 89 Glendale Ave - Welland Canal to Homer Rd	6,500	0	0	0	0	0	6,500
Rds Rehab - RR49 McLeod Rd Phase 2 - HEPC to Wilson	23,000	0	0	0	0	0	23,000
Int Imprv-RR57 TSR@Montrose	0	1,000	0	2,000	3,000	0	6,000
Int Imprv-RR57 TSR at Dorchester	1,000	0	3,000	0	4,500	0	8,500
Rds Rehab - RR42 Ontario St Welland to Linwell	0	1,350	2,000	0	10,000	0	13,350

Project Name	2026	2027	2028	2029	2030	2031-2035	Total
Struc Rehab - RR87 Lakeshore Rd Culvert (087320)	2,560	0	0	0	0	0	2,560
Struc Rehab Westchester Ave Culvert (091305)	0	1,000	0	9,500	0	0	10,500
22-Rds Rehab Woodlawn Rd from Rice to South Pelham	0	500	1,000	0	5,000	0	6,500
Struc Rehab - RR54 Prince Charles Dr Bridge (054210)	0	750	0	4,000	0	0	4,750
20-Rds Rehab-RR48 Niagara St-Scott to Linwell	0	1,000	0	2,000	0	15,000	18,000
Cpcty Imprv - 55 Niagara Stone Rd Airport Rd to Conc 6	0	0	1,000	0	2,000	7,000	10,000
Rds Rehab-RR21 Bowen Rd-QEW to Thompson	0	500	0	2,000	0	5,500	8,000
Rds Rehab-RR24 Victoria SSR to Culp	0	750	0	1,000	13,000	0	14,750
Rds Rehab-RR3A Welland Mellanby to Main St E	0	500	0	2,000	0	0	2,500
Rds Rehab-RR3A Main St W to Mellanby	0	500	0	2,000	0	0	2,500
Struc Rehab -009305-York Rd Culvert	0	500	0	2,000	0	0	2,500
Struc Rehab - Thirty Rd Bridge Replacement (014235)	0	0	0	0	0	2,500	2,500
Rds Rehab - 18 Ontario St King St to QEW	0	1,000	1,500	3,500	17,000	0	23,000
Cpcty Imprv - 98 Montrose Rd McLeod to Canadian Dr (north)	0	500	0	0	0	0	500

Project Name	2026	2027	2028	2029	2030	2031-2035	Total
Rd-Rehab-RR45 Creek Rd Phase 2 From Marshagan to Wellandport	0	1,500	1,000	0	6,500	0	9,000
Rd-Rehab-RR9 York Rd Regional Boundary to Seneca St	0	1,000	0	6,000	0	0	7,000
Rd-Rehab-RR81 Main St Phase 2 Park Rd N to Baker Rds	0	1,000	5,000	0	0	0	6,000
Cap_Impr Prgm-RR98 Montrose Rd from Grassy Brooks Rd to Chippawa Creek Rd	0	2,000	0	5,000	35,000	0	42,000
Rds Rehab - RR 81 St. Paul St W - Burgoyne Bridge to CNR Tracks	0	500	1,200	7,000	0	0	8,700
Struc Rehab - RR81 King St Retaining Wall Brookside Dr to Twenty Mile Creek	0	4,000	0	0	0	0	4,000
Struc Rehab - RR49 Marineland Parkway Culvert (049310)	0	0	0	0	0	3,000	3,000
Struc Rehab - RR81 King St Culvert (081320)	0	0	0	0	0	3,500	3,500
Struc Rehab - Virgil Creek Bridge Rehab (055205)	0	0	500	0	2,500	0	3,000
Struc Rehab - Canborough Road Bridge Replacement (063220)	0	0	0	0	0	2,500	2,500
Struc Rehab - 73 Mud St Culvert Repalcement (073215)	0	0	0	0	0	1,500	1,500
Struc Rehab - 87 Lakeshore Rd Bridge Replacement (087215)	0	0	0	0	0	2,500	2,500
Struc Rehab - 21 Bowen Rd Culvert Replacement (021305)	0	0	0	0	0	2,500	2,500

Project Name	2026	2027	2028	2029	2030	2031-2035	Total
Cpcty Imprv - 54 Rice Rd Quaker Rd to Thorold Rd	0	500	0	500	0	11,000	12,000
Struc Rehab - 24 Forks Rd Twin Culvert Replacement (024320)	0	0	0	0	500	2,500	3,000
Struc Rehab -054205-Prince Charles Dr Bridge	0	0	0	0	0	9,500	9,500
Struc Rehab - 73 Fly Rd Underpass Replacement (073305)	0	0	0	500	0	4,000	4,500
Int_impr Prgm-RR57 Thorold Stone Rd at St. James	0	360	0	0	0	0	360
81 Main St E from Christie St to Elm St	0	4,350	0	0	0	0	4,350
26 Ann-Misc Road Properties	200	0	0	0	0	0	200
26 Ann-Roads Eng for Future	500	0	0	0	0	0	500
Intersection Improv - RR45 Creek Rd and RR27 Wellandport Rd and RR63 Canborough	2,000	0	4,000	0	0	0	6,000
50 Merritville Hwy at Beaverdams	1,000	1,000	0	5,000	0	0	7,000
Hwy 20 at Balfour Roundabout	1,000	0	5,000	0	0	0	6,000
Wilhelm Rd Bridge (098215)	1,560	0	0	0	0	0	1,560
26 Ann-Roads Resurfacing	13,000	0	0	0	0	0	13,000
26 Ann-Development Projects	500	0	0	0	0	0	500
50-Glenridge Bridge@CNR-SC	0	7,000	0	0	0	0	7,000
Rds Rehab-RR81 Main St from DSBN High School to Orchard Pkwy	0	5,000	0	0	0	0	5,000
Rd-Rehab-RR48 Niagara St Linwell Rd to Lakeshore Rd	0	0	1,000	0	1,000	15,000	17,000

Project Name	2026	2027	2028	2029	2030	2031-2035	Total
Struc Rehab -098305-Montrose Rd Culvert	0	0	0	0	0	2,500	2,500
Struc Rehab - Dominion Rd Bridge Replacement (001205)	0	0	0	0	0	3,500	3,500
Rd-Rehab-RR69 Twenty Mile Rd from Rosedene Rd to Mountain Rd	0	6,500	0	0	0	0	6,500
26 Ann In-Year Construction Program	0	1,000	0	0	0	0	1,000
Struc Rehab - 15 Mile Creek Bridge (040220)	0	3,500	0	0	0	0	3,500
Struc Rehab - Ellis/Caistorville Rd - Bridge Rehab (002210 and 002205)	0	6,000	0	0	0	0	6,000
Struc Rehab - 40 Sixteen Mile Creek Bridge Rehab (040215)	0	2,500	0	0	0	0	2,500
Rds Rehab RR81 Old Hwy 8 from Vinehaven Tr-23rd St	0	17,000	0	0	0	0	17,000
Struc Rehab - Niagara St. Bridge - Bridge Replacement	0	18,000	0	0	0	0	18,000
Rds Rehab - RR 63 Canborough Rd - RR27 Wellandport Rd to Wellandport Community Centre	1,500	4,500	0	0	0	0	6,000
Rds Rehab - RR 48 Niagara St - Carlton to Scott	0	2,000	11,000	0	0	0	13,000
Cpcty Imprv - RR 56 Collier Rd, Highway 58 to Beaverdams	0	1,000	0	1,000	7,000	0	9,000

Project Name	2026	2027	2028	2029	2030	2031-2035	Total
Cpcty Imprv - RR 37 Merritt Rd/Rice Rd - Hwy 406 to Rice Rd/Merritt Rd to Quaker Rd	0	2,500	0	2,500	5,000	12,000	22,000
Rds Rehab - RR 43 Bridge St - Victoria Ave to Erie	0	44,495	0	0	0	0	44,495
Rds Rehab RR20 - South Grimsby Rd5 to Wade Rd	0	3,650	0	0	0	0	3,650
Rds Rehab - RR 72 Louth St -RR 81 St. Paul West to Crestcomb	0	1,000	0	5,000	0	0	6,000
Rds Rehab - RR 81 Main St - Oakes Rd N to Casablanca Blvd	0	3,350	11,650	0	0	0	15,000
Rds Rehab - RR 20 Lundy's Lane - Highland Ave to Montrose Rd	0	5,000	20,000	0	0	0	25,000
Int Imprv - RR 55 Niagara Stone Rd at Airport Rd and Concession 4	0	5,000	0	0	0	0	5,000
20-Rds Rehab-RR56 Burleigh Hill-Warkdale to St. David's	0	1,000	0	1,000	8,000	0	10,000
Struc Rehab - Lakeport Road (087210) and Frank Weir (087205)	0	1,500	0	12,000	0	0	13,500
20-Struc Rehab -020215-Hwy 20	0	15,000	0	0	0	0	15,000
Struc Rehab - Beaver Creek Bridge (063215)	0	3,000	0	0	0	0	3,000
20-Cpcty Imprv-RR54 Rice Rd-Merritt to Thorold	0	5,500	0	2,000	1,500	8,500	17,500
Rds Rehab - RR61 Townline Rd Stanley to Four Mile Creek	0	1,000	0	2,000	0	5,000	8,000

Project Name	2026	2027	2028	2029	2030	2031-2035	Total
Rds Rehab Caistorville Rd from Boundary to Conc 1	0	5,000	0	0	0	0	5,000
Rds Rehab-RR116 Sodom Rd-Lyon's Creek to Willick	0	1,000	0	1,000	4,000	0	6,000
Struc Rehab -025210 Netherby Rd Bridge	0	2,500	0	0	0	0	2,500
Struc Rehab - 12 Mile Creek Bridge (077225) - Over 12 Mile Creek	0	5,000	0	0	0	0	5,000
Rds Rehab-RR81 Main St W Kerman to Elm	0	1,000	0	7,000	0	0	8,000
Struc Rehab - Four Mile Pond Culvert (087225)	0	2,500	0	0	0	0	2,500
RR87 Lakeshore Rd at Read Rd	0	2,000	0	0	0	0	2,000
20-Rds Rehab-RR87 Lakeshore Rd-MUP Townline to FMC	0	0	3,500	0	0	0	3,500
Cpcty Imprv - RR 27 East Main St - Hwy 140 to Moyer Rd	0	0	1,000	0	1,000	12,000	14,000
Rds Rehab - 669 Eighth Ave Twenty Rd to Twenty First St	0	0	1,000	0	1,000	8,000	10,000
Rds Rehab-RR81 York Rd Reconstruction-Dorr Rd to Glendale DDI Garden Skway Twin	0	0	0	24,000	0	0	24,000
Rds Rehab - RR 45 Creek Rd Reconstruction - RR 4 to RR 63	0	0	0	750	0	6,500	7,250
Struc Rehab - RR98 White Pigeon Bridge (098220)	0	0	0	0	750	3,000	3,750
Struc Rehab - Stanley Ave Bridge (102205)	0	2,000	0	0	0	0	2,000

Project Name	2026	2027	2028	2029	2030	2031-2035	Total
26 Surveys Equipment	0	40	0	0	0	0	40
Ann-Road Safety Strategic Plan (10yr)	0	1,500	1,500	1,500	1,500	7,500	13,500
Ann-Intersection Control Studies (10yr)	0	100	100	100	100	500	900
26 Ann-Intersection Control Studies	100	0	0	0	0	0	100
26 Ann-Road Safety Strategic Plan	165	0	0	0	0	0	165
Annual-Cityworks Enhancement	0	400	125	0	0	0	525
26-Ann-AssetWorks Cloud Migration	0	250	0	0	0	0	250
24 Ann-Storm Sewer Asset Management Program	0	650	0	0	0	0	650
25-Pavement Climate change study	0	0	200	0	0	0	200
26-Ann-Fleet AVL	0	300	0	0	0	0	300
Annual - Fleet Vehicle & Equipment Replacement Program	0	8,027	4,000	3,000	3,000	15,000	33,027
23-NRPS Fleet Cargo Vans	0	200	0	0	0	0	200
26 Fleet Forklift	0	69	0	0	0	0	69
26 Fleet Tractor Loader	0	65	0	0	0	0	65
23-Ann-Line Marking Vehicle and Equipment	300	0	0	0	0	0	300
2026 Wastewater Vehicles	200	0	0	0	0	0	200
26 Ann-Fleet Vehicle and Equip Replacement Program	6,234	0	0	0	0	0	6,234
26 Fleet Forestry Bucket Truck	360	0	0	0	0	0	360
26 Fleet Portable Traffic lights	100	0	0	0	0	0	100

Project Name	2026	2027	2028	2029	2030	2031-2035	Total
26 Fleet Skid Steer	270	0	0	0	0	0	270
26 Fleet Trans Pavement Marking Service Vehicle	100	0	0	0	0	0	100
26 Fleet Vacuum Trailer	200	0	0	0	0	0	200
25-Ann-Fuel Site Facility Program	0	580	0	0	0	0	580
26 Fleet Thorold Shop Drive-on Hoist	0	40	0	0	0	0	40
21-NRHQ - Vehicle For Facilities Supervisor	100	0	0	0	0	0	100
Subtotal of Public Works - Levy	**100,659**	**304,114**	**168,435**	**205,590**	**237,830**	**570,850**	**1,587,479**
Subtotal of Levy Departments	**133,745**	**536,368**	**253,189**	**282,874**	**265,777**	**899,044**	**2,370,997**
NRH Annual Accessibility	0	253	319	92	70	429	1,163
NRH Annual Electrical Systems	0	679	752	939	821	3,108	6,299
NRH Annual Exterior Wall Systems	0	779	1,512	319	175	5,921	8,706
NRH Annual Life Safety and Security Systems	0	500	312	137	110	744	1,803
NRH Annual Roof Systems	0	1,740	1,567	104	57	8,120	11,588
NRH Annual Mechanical Systems	0	1,456	890	466	494	6,429	9,735
NRH Annual Kitchen and Bathroom Replacements	0	2,138	2,096	2,267	1,254	9,533	17,288
NRH Annual Playground Equipment Replacement	0	28	47	9	9	271	364
NRH Annual Structural and Foundation Wall Repairs	0	1,380	1,235	1,270	923	5,474	10,282
NRH Annual Development Planning	0	200	200	200	200	1,000	1,800
NRH Annual Asphalt, Paving and Concrete Replacement	0	727	1,119	1,748	1,219	3,236	8,049

Project Name	2026	2027	2028	2029	2030	2031-2035	Total
NRH New Build Construction	0	54,825	24,627	43,023	53,673	311,528	487,677
NRH Annual Elevators	0	400	900	400	400	1,441	3,541
NRH Annual Emergency Capital	0	200	200	200	200	1,000	1,800
NRH Annual Interior Components	0	650	335	700	475	3,490	5,650
NRH Annual Doors and Windows	0	1,220	470	480	1,170	2,150	5,490
26-Niagara Falls Permanent Shelter	6,100	0	0	0	0	0	6,100
26-NRH Annual New Development Planning	200	0	0	0	0	0	200
26-NRH Emergency Capital	200	0	0	0	0	0	200
26-NRH Annual Building Capital	4,400	0	0	0	0	0	4,400
26-NRH Annual Grounds Capital	3,751	0	0	0	0	0	3,751
Subtotal of Regional Housing	**14,651**	**67,175**	**36,581**	**52,354**	**61,250**	**363,874**	**595,886**
NRPS Annual Capital Requests - Patrol Vehicles	0	2,016	2,142	2,705	2,768	14,782	24,412
NRPS Annual Capital Requests - Specialty Vehicles	0	524	473	484	495	4,635	6,610
NRPS Annual Capital Requests - Investigative Vehicles	0	788	504	516	528	2,820	5,156
NRPS Annual Capital Requests - IT Network Equipment	0	971	1,650	1,725	1,800	14,625	20,771
NRPS Annual Capital Requests - P25 Radio System	0	739	750	750	750	12,885	15,874
NRPS Annual Capital Requests - IT Hardware	0	801	660	690	720	5,320	8,191
NRPS Annual Capital Requests - Facilities	0	50,000	0	0	0	0	50,000
NRPS Capital Requests - CEW	0	1,913	0	0	0	2,391	4,303

Project Name	2026	2027	2028	2029	2030	2031-2035	Total
NRPS Annual Capital Requests - Operational Equipment	0	264	1,000	1,400	1,500	10,381	14,545
26-NRPS Repl Patrol Vehicles	1,590	0	0	0	0	0	1,590
26-NRPS Repl Specialty Veh	132	0	0	0	0	0	132
26-NRPS Repl Global Nav Sat Sy	31	0	0	0	0	0	31
26-NRPS Repl Forensic Laser	85	0	0	0	0	0	85
26-NRPS Repl Exp Disposal Suit	64	0	0	0	0	0	64
26-NRPS Repl Tac Search Camera	46	0	0	0	0	0	46
26-NRPS Repl Diver Air Supply	33	0	0	0	0	0	33
26-NRPS Air Support Equip	862	0	0	0	0	0	862
26-NRPS Body Worn Cameras	0	1,122	0	0	0	0	1,122
26-NRPS MHCRT Virtual Reality	93	0	0	0	0	0	93
26-NRPS Repl CEW	140	0	0	0	0	0	140
26-NRPS Repl Computer Hardware	400	0	0	0	0	0	400
26-NRPS Repl Network Equipment	1,100	0	0	0	0	0	1,100
26-NRPS Repl P25 Port Radios	1,056	0	0	0	0	0	1,056
26-NRPS Repl Mobile Data Term	1,040	0	0	0	0	0	1,040
26-NRPS Cell Monitor Biometric	123	0	0	0	0	0	123
Subtotal of Niagara Regional Police Services	**6,796**	**59,137**	**7,178**	**8,269**	**8,561**	**67,838**	**157,779**
Subtotal of Agency Boards and Commissions	**21,447**	**126,313**	**43,759**	**60,624**	**69,811**	**431,712**	**753,666**
Subtotal of Levy Programs	**155,192**	**662,681**	**296,948**	**343,498**	**335,588**	**1,330,756**	**3,124,663**
Annual - Miscellaneous Enhancements and Replacements	0	270	280	291	303	1,702	2,846

Project Name	2026	2027	2028	2029	2030	2031-2035	Total
RW Planning - Long-Term Disposal Technology	0	648	673	699	726	0	2,746
Annual - Property Acquisition	0	270	280	291	303	1,702	2,846
26 - Annual State of Good Repair	755	0	0	0	0	0	755
26 - Property Acquisition	250	0	0	0	0	0	250
Bridge Street - Leachate Collection System / Waste Management Systems - Upgrades	0	0	0	0	0	627	627
Bridge St - Compost Pad	368	0	0	0	0	0	368
Bridge St LGCCS	800	8,973	0	0	0	0	9,773
Humberstone - Leachate Collection System Manholes	0	0	393	3,996	0	0	4,389
Humberstone - Site Improvements and Enhancements	0	0	0	0	133	299	432
Humberstone - Pump Station Upgrades	0	0	0	0	0	1,868	1,868
Humberstone - LGCCS (Future Phases)	0	0	0	583	6,260	0	6,843
Humberstone - Paving Upgrades	330	0	0	0	0	0	330
Humberstone - New Scales	390	0	0	0	0	0	390
NR-12 - New Cell #5	200	0	2,243	2,422	0	0	4,865
NR-12 LGCCS	400	0	4,318	0	0	0	4,718
Glenridge - Boardwalk Structure	500	0	0	0	0	0	500
Subtotal of Waste Management	**3,993**	**10,161**	**8,187**	**8,282**	**7,725**	**6,198**	**44,546**
26-Turn by Turn Conventional Buses	450	0	0	0	0	0	450
Annual Bus Shelter Replacement/ AODA	0	3,125	3,125	3,125	3,125	15,625	28,125

Project Name	2026	2027	2028	2029	2030	2031-2035	Total
Growth - Extension/ upgrade of transit infrastructures (hubs, BRT, etc.)	0	997	8,302	10,007	10,007	45,294	74,608
26-Replacement of IT Hardware	220	0	0	0	0	0	220
26-Upgrading Critical Infrastructure	130	0	0	0	0	0	130
Annual - Replace 40' Conventional Buses	0	14,512	12,893	12,307	12,922	74,975	127,609
Replacement of Specialized/Para Transit Buses	0	630	882	0	972	5,642	8,126
Replace 60' Conventional Buses	0	1,531	1,607	0	5,316	29,631	38,085
Annual On-Demand/Specialized Vehicles - Growth	0	0	0	0	0	2,929	2,929
Other Transit Capital	0	1,179	1,199	1,220	1,240	6,525	11,364
Growth - Fleet Expansion	0	14,512	15,957	16,755	15,820	117,078	180,121
Growth - Facility Expansion	0	7,388	29,740	29,740	24,678	159,757	251,302
Facility Review&Captial Inv't	0	780	820	860	900	5,260	8,620
26-Annual - Replace 40' Conventional Buses (ICIP-NIR-04)	8,505	0	0	0	0	0	8,505
26-Replace 60' Conventional Buses (ICIP-NIR-05)	1,458	0	0	0	0	0	1,458
26-On-Demand/Specialized Vehicles - Growth	2,500	0	0	0	0	0	2,500
26-Shuttle Vehicles - Growth	400	0	0	0	0	0	400
26-Fuel Data Automation	350	0	0	0	0	0	350
26-NTC Shop Equipment	35	0	0	0	0	0	35
Subtotal of Niagara Transit Commission	**14,528**	**44,654**	**74,525**	**74,013**	**74,981**	**462,715**	**745,417**

Project Name	2026	2027	2028	2029	2030	2031-2035	Total
Subtotal of Special Levy Departments	**18,521**	**54,815**	**82,712**	**82,295**	**82,706**	**468,913**	**789,963**
Laboratory and Sampling Equipment Upgrade Program	0	200	0	200	0	600	1,000
Boiler Replacement/ Refurbishment WW Program	0	200	0	200	0	5,000	5,400
Annual WW Hardware Software Upgrade	0	150	150	200	200	4,000	4,700
Electrical, Instrumentation and SCADA	0	4,000	6,000	8,000	14,000	142,000	174,000
Trunk Sewer Replacement Program	0	0	0	0	10,000	125,000	135,000
Forcemain Replacement Program	0	0	0	0	5,000	34,000	39,000
Meter Installation and Replacement	0	300	300	300	500	2,500	3,900
Annual Pipe and Manhole Rehab Program	0	0	250	0	250	15,250	15,750
WW Lighting Upgrades	0	0	0	0	0	3,000	3,000
Wastewater Critical Asset Replacement and Risk Management Program	0	5,000	6,000	15,000	15,000	320,000	361,000
WWTP Digester / Sludge Management Program	0	4,000	4,000	6,000	6,000	50,000	70,000
2026 - Meter Installation and Replacement	300	0	0	0	0	0	300
2026 - Wastewater Instrumentation Upgrade Program	100	0	0	0	0	0	100
2026 - Wastewater SCADA Upgrades	2,650	0	0	0	0	0	2,650

Project Name	2026	2027	2028	2029	2030	2031-2035	Total
2026 - Wastewater Critical Asset Replacement and Risk Management Program	4,000	0	0	0	0	0	4,000
2026 - Wastewater Hardware and Software Program	75	0	0	0	0	0	75
2026 - WWTP Digester / Sludge Management Program	4,000	0	0	0	0	0	4,000
23- New Weather Stations	0	80	0	80	0	80	240
Generator Replacement Program	0	600	0	600	0	6,000	7,200
Niagara Falls WWTP Maintenance Building Replacement	0	0	0	0	0	5,300	5,300
St. David's #2 SPS and Forcemain Upgrades	0	0	0	0	0	15,000	15,000
St. David's #1 SPS and Forcemain Upgrades	0	0	0	0	0	15,000	15,000
Drummond Road SPS Upgrades	0	0	0	0	0	13,000	13,000
Niagara Falls WWTP Raw Sewage Pump Station and Screening Upgrade	0	0	0	50,000	0	0	50,000
Dorchester SPS Pump Replacement and Forcemain Twinning	0	0	0	0	0	11,000	11,000
Niagara Falls WWTP Secondary Treatment Upgrade	0	0	0	0	0	75,000	75,000
22- South Side Low Lift Forcemain Replacement	0	12,000	0	0	0	0	12,000
21- Rolling Acres PS Upgrades and Forcemain Replacement	0	0	7,000	0	0	0	7,000

Project Name	2026	2027	2028	2029	2030	2031-2035	Total
23- Portage Trunk Sewer Rehab/Replacement (Kalar-Stamford)	0	0	0	0	0	15,000	15,000
23- NFWWTP Primary Treatment Upgrade	0	0	33,000	0	0	0	33,000
22- Royal Manor Pump Station Upgrades and Forcemain Replacement	0	0	0	0	0	13,000	13,000
Central SPS/HRT Upgrades	0	0	0	0	0	10,000	10,000
Stevensville SPS Upgrade	0	0	0	0	0	13,000	13,000
Anger Ave WWTP Aeration Upgrades	0	0	0	0	0	15,000	15,000
Thompson SPS Upgrade	0	0	0	0	0	13,000	13,000
Alliston Ave SPS Upgrade	0	0	0	3,000	0	0	3,000
WWTP Upgrade – Anger Ave Biosolids Handling System Upgrades	0	0	0	0	45,000	0	45,000
20-Anger Ave WWTP Grit Upgrade	0	0	0	0	0	4,000	4,000
Catherine Street Pumping Station Upgrades	0	0	0	0	0	12,000	12,000
Welland WWTP Upgrades Ph 3	0	0	0	0	0	120,000	120,000
Foss Rd SPS and FM Upgrade	0	0	0	0	0	12,000	12,000
Daimler Woods PS & FM Upgrade	0	0	0	0	0	15,000	15,000
21-Lyons Creek CSO Decommissioning	0	0	0	0	0	4,000	4,000
Port Robinson Lagoon Decommissioning	0	0	0	0	0	3,000	3,000
23- Towpath SPS Upgrade	0	5,000	0	0	0	0	5,000

Project Name	2026	2027	2028	2029	2030	2031-2035	Total
23- Hurricane Rd SPS Pump Replacement	0	0	0	0	0	11,000	11,000
19-Welland WWTP Upgrade - Phase 2	0	0	0	0	0	138,000	138,000
20-Crystal Beach Wastewater Treatment Plant Upgrade	0	0	0	0	0	74,000	74,000
22- Erie Rd Pumping Station Upgrades	0	0	0	0	0	8,500	8,500
22- Nigh Rd Pumping Station Upgrade	0	0	0	0	0	13,000	13,000
Rosemount South SPS and FM Replacement	0	0	0	0	0	13,000	13,000
Main St SPS and FM Upgrades	0	0	0	0	0	15,000	15,000
Clarke St. SPS, Fretz SPS and Part of Fares St. SPS FM Replacement	0	0	0	0	0	50,000	50,000
Seaway WWTP Upgrade	0	0	0	0	0	60,000	60,000
Douglastown SPS Upgrade	0	0	0	0	0	13,000	13,000
Elm St S SPS Upgrade	0	0	0	0	0	13,000	13,000
Omer Ave SPS Upgrade	0	0	0	0	0	9,000	9,000
Steele St Pumping Station Upgrades	0	0	0	0	0	11,000	11,000
PS Improve Prgm - E-side PS PC	0	10,000	0	0	0	0	10,000
Sugarloaf SPS FM Replacement	0	0	12,000	0	0	0	12,000
22 - Nickel St Pumping Station Upgrades	0	0	0	0	0	11,000	11,000
21- Arena Pumping Station Upgrades	0	0	9,000	0	0	0	9,000

Project Name	2026	2027	2028	2029	2030	2031-2035	Total
22-Fares St Pumping Station Upgrades	0	0	0	0	0	13,000	13,000
20-Oxford Pump Station Upgrades	0	0	0	0	0	4,000	4,000
22- Union PS Upgrades	0	0	0	9,000	0	0	9,000
Seaway WWTP Biosolids and Digestion Upgrades	0	0	0	0	0	45,000	45,000
Port Weller Process and Compliance Improvement	1,500	0	0	35,000	0	0	36,500
Front Street SPS Upgrade and FM replacement	0	0	0	0	0	15,000	15,000
Lundy's Lane SPS Upgrade	0	0	0	0	0	13,000	13,000
Lakeshore Rd Pumping Station Upgrades NOTL	0	0	0	0	0	13,000	13,000
20-Four Mile Creek Sewer Rehabilitation	0	0	0	0	0	11,000	11,000
19-Renown Pump Station Upgrade	0	0	0	0	0	12,000	12,000
Port Dalhousie WWTP Upgrade	0	0	0	19,000	0	0	19,000
Old Orchard SPS Overflow Rehabilitation	0	0	0	0	0	2,500	2,500
Smithville Trunk Upgrade	0	0	0	0	0	130,000	130,000
Lister Road Trunk Sewer	0	0	0	0	0	6,000	6,000
23- Baker Road WWTP Capacity Expansion	0	5,000	0	0	0	120,000	125,000
21 - Ontario St Pumping Station Upgrades	0	0	0	0	0	91,000	91,000
23-Streamside SPS Upgrade	0	0	0	0	0	5,000	5,000
19-Lake Street PS Upgrade	0	0	0	0	0	13,000	13,000

Project Name	2026	2027	2028	2029	2030	2031-2035	Total
Smithville SPS and FM Upgrade	0	0	0	0	0	150,000	150,000
Smithville Lagoon Decommissioning	0	0	0	0	0	3,500	3,500
23- Garner FM Replacement	0	0	0	0	0	6,000	6,000
Subtotal of Wastewater	**12,625**	**46,530**	**77,700**	**146,580**	**95,950**	**2,183,230**	**2,562,615**
SCADA, Instrumentation and Electrical Program	0	1,500	1,500	1,500	1,500	50,000	56,000
Water - Chemical System Upgrade Program	0	0	500	0	1,000	2,000	3,500
Generator Replacement Program	0	600	0	600	0	4,600	5,800
Watermain Replacement Program	0	0	4,000	4,000	4,000	114,000	126,000
GAC Replacement Program at WTP	0	0	0	0	0	25,500	25,500
Annual Boiler Replacement Program	0	500	0	500	0	1,500	2,500
Water - Valve Replacement Program	0	0	2,000	2,000	2,000	10,000	16,000
Annual Water Hardware Software Upgrade Program	0	100	100	100	100	3,100	3,500
Water Critical Asset Replacement and Risk Management Program	0	5,000	6,000	15,000	15,000	185,000	226,000
2026 - Water Critical Asset Replacement and Risk Management Program	4,000	0	0	0	0	0	4,000
2026 - Water SCADA Upgrades	1,150	0	0	0	0	0	1,150
2026 - Water Hardware and Software Upgrades	75	0	0	0	0	0	75
2026 - Water Instrumentation Upgrade pogram	450	0	0	0	0	0	450

Project Name	2026	2027	2028	2029	2030	2031-2035	Total
Decommissioning of Lundy's Lane ET	0	0	0	0	0	4,000	4,000
New NF South WM (Stanley Ave)	0	0	0	0	0	25,000	25,000
New Niagara Falls South Watermain (Dorchester-Lyons Creek)	0	0	0	0	0	35,000	35,000
Watermain replacement from Portage Road to intersection of Fallsview and Livingston - Stage 2	0	0	0	0	0	30,500	30,500
New Niagara Falls Elevated Tank and Trunk Watermain	0	32,500	0	0	0	0	32,500
2017-NF WTP Intake Relocation	0	0	0	0	0	80,000	80,000
Watermain Replacement on Stanley Ave (420 to Ferry St)	500	0	0	11,500	0	0	12,000
Watermain replacement from NFWTP to Portage Road - Stage 1	300	0	0	0	500	10,000	10,800
Decommissioning of the Stevensville Reservoir and Pump Station	0	0	0	0	0	4,000	4,000
RH WTP lead abatement - settling tank	0	0	0	1,000	0	0	1,000
Decommissioning of Central Ave (Fort Erie South) ET	0	0	0	0	0	4,000	4,000
Rosehill WTP New Intake and Outfall	0	0	0	0	0	110,000	110,000
Welland WTP Phase 4 - Decommissioning of Old Plant	0	0	0	0	0	4,000	4,000

Project Name	2026	2027	2028	2029	2030	2031-2035	Total
New Trunk Main in southwest Welland	0	0	0	0	0	18,000	18,000
New trunk main from Welland WTP to North service area	0	0	0	0	0	20,000	20,000
Trunk main from Pelham ET to Highway 20 and Haist Avenue	0	0	0	0	0	30,000	30,000
Feedermain From Welland WTP to Bemis ET	0	0	0	0	0	15,000	15,000
Decommissioning of Pelham ET	0	0	0	0	0	4,000	4,000
Decommissioning of Reservoir Cell at Shoalts	0	0	0	0	0	2,000	2,000
New trunk main in northwest Welland to service growth areas	0	500	0	0	12,000	0	12,500
Trunk main from Shoalts HLPS to Pelham ET	0	0	0	0	0	30,000	30,000
New Separate Set of High Lift Pumps at Welland WTP	0	0	0	0	0	4,000	4,000
20-Shoalt's Drive High and Low Lift Pumping Station Upgrades	0	0	0	0	0	30,000	30,000
New Pelham Elevated Tank	0	0	0	0	0	45,000	45,000
21-Bemis Elevated Tank Replacement	0	0	0	0	0	55,000	55,000
WTP Upgrade - Welland Upgrade - Phase 2	0	158,000	0	0	0	0	158,000
Decommissioning - Fielden Avenue Reservoir and Booster Station	0	0	0	0	0	4,000	4,000
New Thorold South ET	0	0	0	0	0	35,000	35,000

Project Name	2026	2027	2028	2029	2030	2031-2035	Total
Trunk main from South NOTL to Virgil ET	0	0	0	0	0	20,000	20,000
Decew Waste Treatment Upgrade	0	0	0	0	0	12,000	12,000
20-Watermain Interconnection from Decew WTP to Collier Road South	0	0	0	0	0	35,000	35,000
20-DeCew WTP Plant 2 Upgrades	0	0	0	0	0	40,000	40,000
22- Brock High Lift PS Upgrades and Valve Replacement	0	2,000	0	0	0	0	2,000
20-Decommissioning Carlton St. Reservoir	0	0	0	0	0	4,000	4,000
Grimsby WTP Process to Waste System	0	0	0	0	0	10,000	10,000
New High Lift Pump Servicing Grimsby Reservoir	0	0	0	0	0	4,000	4,000
Grimsby WTP Sustainability Upgrade	0	0	0	0	0	20,000	20,000
Transmission Main in Smithville - Phase 2	0	0	0	0	0	7,000	7,000
New Trunk Main from Parkridge Reservoir to Hixon Reservoir	0	0	0	0	0	50,000	50,000
Park Road Booster Station Design	0	0	0	0	0	4,000	4,000
22- Grimsby WTP Expansion	0	0	0	0	0	140,000	140,000
22- New Trunk Main from Grimsby WTP to New Grimsby Reservoir	0	0	0	0	0	100,000	100,000
Subtotal of Water	**6,475**	**200,700**	**14,100**	**36,200**	**36,100**	**1,440,200**	**1,733,775**
Subtotal of Rate Programs	**19,100**	**247,230**	**91,800**	**182,780**	**132,050**	**3,623,430**	**4,296,390**
Grand Total	**192,813**	**964,726**	**471,460**	**608,573**	**550,344**	**5,423,099**	**8,211,016**

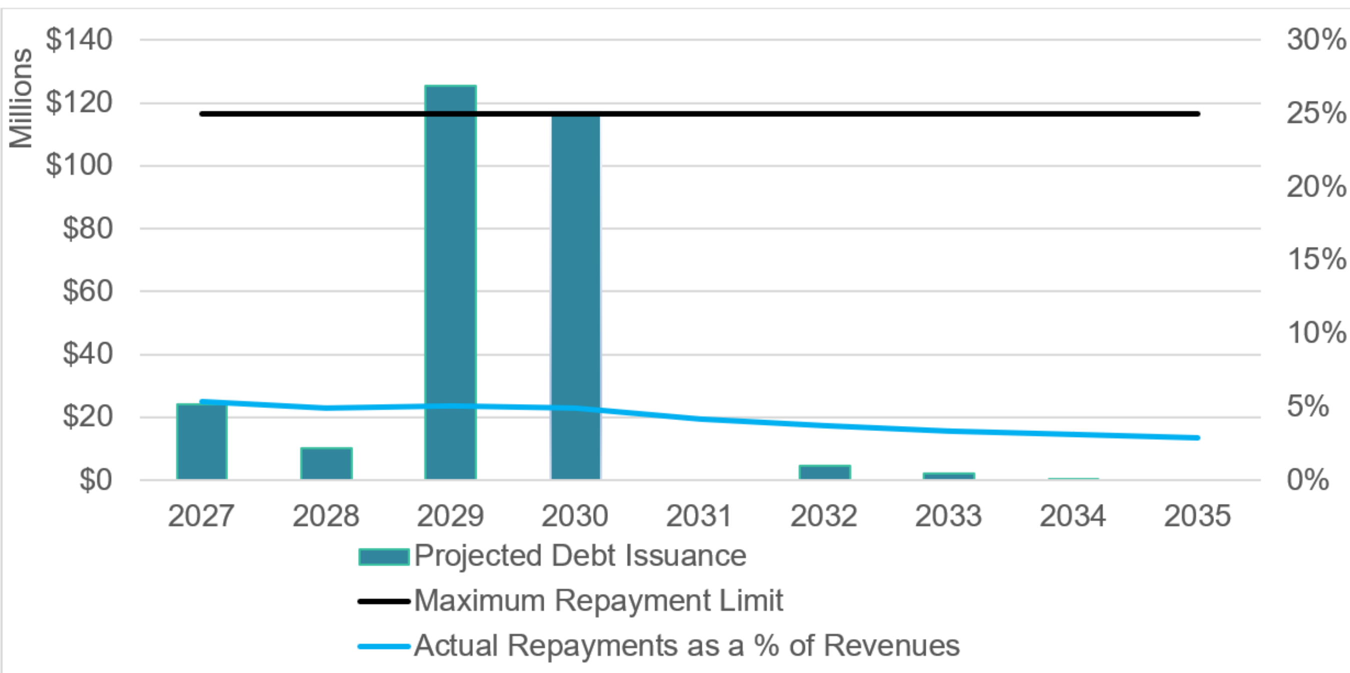
Section 6 – Financing Sources

Long-Term Debt, Reserves, Deferred Revenues

Long Term Debt

Fundamental to the long-term financial health of the Niagara Region and local area municipalities (LAMs) is Niagara Region's Standard & Poor's (S&P) rating. On October 20, 2025, S&P reaffirmed Niagara Region's "AA+" rating with stable outlook. The ratings reflect S&P's opinion of Niagara's exceptional liquidity, very strong budgetary performance, strong financial management, and moderate debt burden. Highlights of the report also note that Niagara Region could receive a stronger rating if the Region demonstrated significant and sustained economic and demographic strengthening, more in line with that of the rest of Canada. As a result of the trends identified by S&P, the 2026 budget Niagara Region has continued using the debt charge placeholder as a tool to control debt charge levels and future debt issuance amounts, continues to use levy reserves, and is funding economic development initiatives. Other future initiatives to support the Region's debt program include a second bond rating from Moody's Corporation and exploring other fundings alternatives to reduce the reliance of the capital program on debt.

Annual Repayment Limit Forecast



Debt Recoverable from Others

Niagara Region, by way of provincial legislation, also issues all debt on behalf of the 12 local area municipalities. The total Regional debt as of December 31, 2025 is $746.6 million (2024 - $758.1 million) which includes $388.5 million (2024 - $365.8 million) of debt recoverable from others for net regional debt of $358.2 million (2024 - $392.3 million). Debt recoverable from others accounts for 52% (2024 – 48%) of the total debt recorded at the end of 2025.

Financing Sources

Capital Program Funding Model

The purpose of the capital program funding model is to balance immediate and future needs, affordability and sustainability, while minimizing risk and supporting economic growth in the Niagara Region and maintaining the current credit rating. This model is fundamental to the long-term financial health of Niagara Region, supports the S&P's rating, and therefore minimizes the cost of borrowing to the Region and LAMs.

The intent of the model is achieved by adhering to the following concepts:

- Capital projects are budgeted in their entirety to support transparency of total project costing. Where a project could be considered for phasing the design and construction costs can be budgeted in different years.
- A source of funding is required for each capital project, so one Council does not impede a future Council:
    a. Ensures the 2026 program is maintained within the affordability envelope
    b. Ensures accountability of project funding lies with the approving Council

This model is a conservative approach to managing the Region's capital funding requirements.

The total authorized long-term debt will rise to $908 million in 2026. The Annual Repayment Limit (ARL) is not expected to go above 10 per cent (related debt charges as a percentage of own source revenue) over the next ten years, meaning that no more than 10 cents per every own source revenue dollar will be spent on debt charges (principal and interest). Staff works diligently throughout the year to ensure that available funds are used to reduce the amount of long-term outstanding debt; through capital project close-outs reports and budget reductions. The capital program funding model, as outlined above, has been designed to support a strong and stable S&P rating.

Issued Debt Forecast

The following schedule summarizes the current outstanding debt, repayments, and forecasted issuances summarized by departments.

Amounts in thousands ($)

Department	2024 Year-end Balance	2025 Year-end Balance	2026 Forecasted Issuance*	2026 Principal Payments	2026 Year-end Balance	2026 Interest Payments
Office of the Deputy CAO	0	0	0	0	0	0
Community Services	76,548	73,312	79,884	(3,248)	149,948	(2,841)
General Government	3,955	3,349	0	(661)	2,688	(48)
Corporate Administration	0	0	0	0	0	0
Corporate Services	5,236	3,961	0	(1,317)	2,644	(210)
Growth Strategy and Economic Development	0	0	0	0	0	0
Public Health and Emergency Services	8,399	7,915	0	(494)	7,421	(253)
Public Works - Levy	95,378	83,901	29,012	(8,984)	103,929	(2,672)
Subtotal of Levy Departments	**189,515**	**172,439**	**108,896**	**(14,706)**	**266,629**	**(6,024)**
Court Services	7,342	7,020	0	(329)	6,692	(205)
Niagara Regional Housing	27,891	22,690	0	(4,923)	17,767	(592)
Niagara Regional Police Services	70,922	65,907	9,010	(3,296)	71,621	(2,612)
Subtotal of Agencies and Boards	**106,154**	**95,617**	**9,010**	**(8,547)**	**96,080**	**(3,409)**
Total of Levy Programs	**295,670**	**268,056**	**117,906**	**(23,252)**	**362,709**	**(9,433)**

Department	2024 Year-end Balance	2025 Year-end Balance	2026 Forecasted Issuance*	2026 Principal Payments	2026 Year-end Balance	2026 Interest Payments
Waste Management	0	0	0	0	0	0
Niagara Transit Commission	11,027	9,112	0	(1,956)	7,156	(220)
Subtotal of Special Levy Departments	**11,027**	**9,112**	**0**	**(1,956)**	**7,156**	**(220)**
Water	21,525	20,701	0	(780)	19,920	(883)
Wastewater	64,075	60,461	22,753	(3,495)	79,719	(3,326)
Subtotal of Rate Departments	**85,601**	**81,162**	**22,753**	**(4,275)**	**99,639**	**(4,208)**
Total Regional Debt	**392,298**	**358,330**	**140,658**	**(29,484)**	**469,504**	**(13,861)**

*2026 forecasted debt issuance is based on expected completion of capital projects with unissued debt funding. The Region forecasts to issue debt for capital projects which are expected to be 75% complete by the end of 2026.

Debt Registry for all Issued Debt

The following schedule provides details on all issued debentures shown in the prior schedule, including issuance information.

Department	Issue Term	Issue Year	Issue Amount	2025 Year-end Balance	2026 Principal Payments	2026 Year-end Balance	2026 Interest Payments
General Government	10	2020	6,350	3,350	(661)	2,689	(48)
Subtotal of General Government			**6,350**	**3,350**	**(661)**	**2,689**	**(48)**
Corporate Services	10	2016	3,590	108	(108)	0	(3)
Corporate Services	10	2019	458	195	(47)	148	(5)
Corporate Services	20	2006	7,357	580	(580)	0	(23)
Corporate Services	20	2007	6,777	1,040	(506)	534	(49)
Corporate Services	25	2017	1,016	756	(35)	721	(22)
Corporate Services	30	2010	2,090	1,282	(40)	1,241	(109)
Subtotal of Corporate Services			**21,288**	**3,961**	**(1,317)**	**2,644**	**(210)**
Community Services	25	2014	6,794	4,475	(256)	4,219	(176)
Community Services	25	2017	3,900	2,902	(136)	2,767	(85)
Community Services	25	2020	15,335	12,268	(613)	11,655	(277)
Community Services	30	2014	940	580	(31)	548	(23)
Community Services	25	2024	55,299	53,088	(2,212)	50,876	(2,280)
Subtotal of Community Services			**82,268**	**73,313**	**(3,248)**	**70,065**	**(2,841)**
Public Health and Emergency Services	10	2018	1,228	405	(131)	274	(13)
Public Health and Emergency Services	20	2006	400	32	(32)	0	(1)
Public Health and Emergency Services	25	2017	2,000	1,488	(70)	1,419	(43)
Public Health and Emergency Services	25	2018	3,735	2,953	(124)	2,829	(98)
Public Health and Emergency Services	30	2014	1,500	925	(50)	875	(37)
Public Health and Emergency Services	30	2019	2,640	2,112	(88)	2,024	(61)
Subtotal of Public Health and Emergency Services			**11,503**	**7,915**	**(494)**	**7,421**	**(253)**
Public Works - Levy	10	2015	24,292	0	0	0	0

Department	Issue Term	Issue Year	Issue Amount	2025 Year-end Balance	2026 Principal Payments	2026 Year-end Balance	2026 Interest Payments
Public Works - Levy	10	2016	12,213	1,325	(1,325)	0	(32)
Public Works - Levy	10	2017	8,799	1,901	(939)	962	(46)
Public Works - Levy	10	2018	8,970	2,954	(955)	1,999	(92)
Public Works - Levy	10	2019	4,374	1,866	(451)	1,415	(44)
Public Works - Levy	10	2020	8,011	4,464	(870)	3,595	(64)
Public Works - Levy	10	2021	7,762	4,774	(765)	4,009	(84)
Public Works - Levy	10	2022	7,235	5,307	(682)	4,625	(208)
Public Works - Levy	15	2010	900	0	0	0	0
Public Works - Levy	20	2006	4,343	343	(343)	0	(14)
Public Works - Levy	20	2010	1,167	390	(72)	319	(17)
Public Works - Levy	25	2017	28,611	21,293	(997)	20,296	(621)
Public Works - Levy	25	2018	10,774	8,524	(357)	8,167	(283)
Public Works - Levy	30	2010	14,245	8,918	(342)	8,576	(610)
Public Works - Levy	30	2019	9,850	7,880	(328)	7,552	(227)
Public Works - Levy	30	2020	16,754	13,962	(558)	13,404	(330)
Subtotal of Public Works - Levy			**168,301**	**83,901**	**(8,984)**	**74,917**	**(2,672)**
Subtotal of Levy Departments			**289,710**	**172,441**	**(14,706)**	**157,735**	**(6,024)**
Court Services	25	2017	9,433	7,021	(329)	6,693	(205)
Subtotal of Court Services			**9,433**	**7,021**	**(329)**	**6,693**	**(205)**
Niagara Regional Housing	5	2020	1,709	1,315	(330)	985	(50)
Niagara Regional Housing	10	2015	4,020	0	0	0	0
Niagara Regional Housing	10	2016	5,603	608	(608)	0	(15)
Niagara Regional Housing	10	2017	1,706	369	(182)	186	(9)
Niagara Regional Housing	10	2018	6,769	2,229	(721)	1,508	(69)
Niagara Regional Housing	10	2019	15,171	6,471	(1,565)	4,906	(152)
Niagara Regional Housing	10	2020	3,300	1,834	(357)	1,476	(26)
Niagara Regional Housing	10	2021	8,197	5,042	(807)	4,235	(89)
Niagara Regional Housing	10	2022	2,303	1,689	(217)	1,472	(66)
Niagara Regional Housing	30	2012	4,500	3,135	(135)	3,001	(116)
Subtotal of Niagara Regional Housing			**53,277**	**22,691**	**(4,923)**	**17,768**	**(592)**
Niagara Regional Police Services	5	2020	1,214	0	0	0	0

Department	Issue Term	Issue Year	Issue Amount	2025 Year-end Balance	2026 Principal Payments	2026 Year-end Balance	2026 Interest Payments
Niagara Regional Police Services	10	2015	13,670	0	0	0	0
Niagara Regional Police Services	10	2016	4,500	488	(488)	0	(12)
Niagara Regional Police Services	10	2019	608	259	(63)	197	(6)
Niagara Regional Police Services	10	2022	5,600	4,107	(528)	3,579	(161)
Niagara Regional Police Services	30	2010	7,800	4,783	(151)	4,632	(406)
Niagara Regional Police Services	30	2014	35,950	26,899	(1,009)	25,891	(985)
Niagara Regional Police Services	30	2015	28,610	22,356	(764)	21,592	(840)
Niagara Regional Police Services	30	2019	8,767	7,014	(292)	6,722	(202)
Subtotal of Niagara Regional Police Services			**106,719**	**65,908**	**(3,296)**	**62,612**	**(2,612)**
Subtotal of Agencies, Boards and Commissions			**169,429**	**95,620**	**(8,547)**	**87,073**	**(3,409)**
Total of Levy Funded Programs			**459,139**	**268,058**	**(23,252)**	**244,808**	**(9,433)**
Niagara Transit Commission	10	2017	664	274	(136)	139	(7)
Niagara Transit Commission	10	2019	12,286	5,314	(1,285)	4,029	(125)
Niagara Transit Commission	10	2021	4,115	2,830	(446)	2,383	(61)
Niagara Transit Commission	10	2022	945	694	(89)	605	(27)
Subtotal of Niagara Transit Commission			**18,010**	**9,112**	**(1,956)**	**7,156**	**(220)**
Subtotal of Special Levy Departments			**18,010**	**9,112**	**(1,956)**	**7,156**	**(220)**
Water	25	2018	2,555	2,022	(85)	1,937	(67)
Water	30	2010	9,931	6,124	(192)	5,931	(516)
Water	30	2019	480	384	(16)	368	(11)

Department	Issue Term	Issue Year	Issue Amount	2025 Year-end Balance	2026 Principal Payments	2026 Year-end Balance	2026 Interest Payments
Water	30	2020	14,605	12,169	(487)	11,682	(288)
Subtotal of Water			27,571	20,699	(780)	19,918	(883)
Wastewater	20	2010	27,333	9,143	(1,676)	7,467	(398)
Wastewater	30	2010	42,919	26,559	(869)	25,690	(2,157)
Wastewater	30	2019	4,080	3,264	(136)	3,128	(94)
Wastewater	30	2020	4,395	3,663	(147)	3,516	(87)
Wastewater	30	2021	15,000	13,000	(500)	12,500	(380)
Wastewater	30	2024	5,000	4,832	(167)	4,666	(211)
Subtotal of Wastewater			**98,728**	**60,461**	**(3,495)**	**56,966**	**(3,326)**
Subtotal of Rate Departments			**126,299**	**81,160**	**(4,275)**	**76,885**	**(4,208)**
Total Regional Debt			**603,448**	**358,330**	**(29,484)**	**328,849**	**(13,861)**

Principal Payments Through Maturity

The following schedule summarizes the principal payments, excluding sinking fund contributions and asset earnings, through maturity for all current outstanding debt.

Amount in thousands ($)

Department	Issue Term	Issue Year	Issue Amount	Issuance Date - 2025 Principal Payments	2026 Principal Payments	2027 Principal Payments	2028 Principal Payments	2029 Principal Payments	2030 - 2054 Principal Payments
General Government	10	2020	6,350	(3,001)	(661)	(665)	(670)	(674)	(680)
Subtotal of General Government			**6,350**	**(3,001)**	**(661)**	**(665)**	**(670)**	**(674)**	**(680)**
Corporate Services	10	2016	3,590	(3,482)	(108)	0	0	0	0
Corporate Services	10	2019	458	(263)	(47)	(48)	(49)	(50)	0
Corporate Services	20	2006	7,357	(6,777)	(580)	0	0	0	0
Corporate Services	20	2007	6,777	(5,737)	(506)	(534)	0	0	0
Corporate Services	25	2017	1,016	(260)	(35)	(36)	(37)	(38)	(609)
Corporate Services	30	2010	2,090	(607)	(40)	(40)	(40)	(40)	(1,321)
Subtotal of Corporate Services			**21,288**	**(17,126)**	**(1,317)**	**(659)**	**(127)**	**(129)**	**(1,930)**

Department	Issue Term	Issue Year	Issue Amount	Issuance Date - 2025 Principal Payments	2026 Principal Payments	2027 Principal Payments	2028 Principal Payments	2029 Principal Payments	2030 - 2054 Principal Payments
Community Services	25	2014	6,794	(2,319)	(256)	(266)	(277)	(288)	(3,388)
Community Services	25	2017	3,900	(998)	(136)	(139)	(143)	(146)	(2,339)
Community Services	25	2020	15,335	(3,067)	(613)	(613)	(613)	(613)	(9,814)
Community Services	30	2014	940	(360)	(31)	(31)	(31)	(31)	(454)
Community Services	25	2024	55,299	(2,212)	(2,212)	(2,212)	(2,212)	(2,212)	(44,240)
Subtotal of Community Services			**82,268**	**(8,956)**	**(3,248)**	**(3,262)**	**(3,276)**	**(3,291)**	**(60,235)**
Public Health and Emergency Services	10	2018	1,228	(823)	(131)	(135)	(139)	0	0
Public Health and Emergency Services	20	2006	400	(368)	(32)	0	0	0	0
Public Health and Emergency Services	25	2017	2,000	(512)	(70)	(71)	(73)	(75)	(1,199)
Public Health and Emergency Services	25	2018	3,735	(782)	(124)	(128)	(132)	(136)	(2,433)

Department	Issue Term	Issue Year	Issue Amount	Issuance Date - 2025 Principal Payments	2026 Principal Payments	2027 Principal Payments	2028 Principal Payments	2029 Principal Payments	2030 - 2054 Principal Payments
Public Health and Emergency Services	30	2014	1,500	(575)	(50)	(50)	(50)	(50)	(725)
Public Health and Emergency Services	30	2019	2,640	(528)	(88)	(88)	(88)	(88)	(1,760)
Subtotal of Public Health and Emergency Services			**11,503**	**(3,588)**	**(494)**	**(472)**	**(482)**	**(349)**	**(6,117)**
Public Works - Levy	10	2015	24,292	(24,292)	0	0	0	0	0
Public Works - Levy	10	2016	12,213	(10,888)	(1,325)	0	0	0	0
Public Works - Levy	10	2017	8,799	(6,898)	(939)	(962)	0	0	0
Public Works - Levy	10	2018	8,970	(6,016)	(955)	(984)	(1,015)	0	0
Public Works - Levy	10	2019	4,374	(2,509)	(451)	(461)	(471)	(482)	0
Public Works - Levy	10	2020	8,011	(3,547)	(870)	(880)	(892)	(904)	(919)
Public Works - Levy	10	2021	7,762	(2,988)	(765)	(775)	(787)	(801)	(1,646)

Department	Issue Term	Issue Year	Issue Amount	Issuance Date - 2025 Principal Payments	2026 Principal Payments	2027 Principal Payments	2028 Principal Payments	2029 Principal Payments	2030 - 2054 Principal Payments
Public Works - Levy	10	2022	7,235	(1,928)	(682)	(705)	(729)	(755)	(2,436)
Public Works - Levy	15	2010	900	(900)	0	0	0	0	0
Public Works - Levy	20	2006	4,343	(4,000)	(343)	0	0	0	0
Public Works - Levy	20	2010	1,167	(777)	(72)	(75)	(78)	(81)	(85)
Public Works - Levy	25	2017	28,611	(7,318)	(997)	(1,020)	(1,046)	(1,072)	(17,158)
Public Works - Levy	25	2018	10,774	(2,250)	(357)	(368)	(379)	(391)	(7,029)
Public Works - Levy	30	2010	14,245	(4,460)	(342)	(349)	(356)	(364)	(8,374)
Public Works - Levy	30	2019	9,850	(1,970)	(328)	(328)	(328)	(328)	(6,567)
Public Works - Levy	30	2020	16,754	(2,792)	(558)	(558)	(558)	(558)	(11,728)
Subtotal of Public Works - Levy			**168,301**	**(83,532)**	**(8,984)**	**(7,465)**	**(6,640)**	**(5,737)**	**(55,942)**
Subtotal of Levy Departments			**289,710**	**(116,203)**	**(14,706)**	**(12,523)**	**(11,195)**	**(10,180)**	**(124,904)**
Court Services	25	2017	9,433	(2,413)	(329)	(336)	(345)	(354)	(5,657)

Department	Issue Term	Issue Year	Issue Amount	Issuance Date - 2025 Principal Payments	2026 Principal Payments	2027 Principal Payments	2028 Principal Payments	2029 Principal Payments	2030 - 2054 Principal Payments
Subtotal of Court Services			9,433	(2,413)	(329)	(336)	(345)	(354)	(5,657)
Niagara Regional Housing	5	2020	1,709	(394)	(330)	(345)	(360)	(280)	0
Niagara Regional Housing	10	2015	4,020	(4,020)	0	0	0	0	0
Niagara Regional Housing	10	2016	5,603	(4,995)	(608)	0	0	0	0
Niagara Regional Housing	10	2017	1,706	(1,338)	(182)	(186)	0	0	0
Niagara Regional Housing	10	2018	6,769	(4,540)	(721)	(743)	(765)	0	0
Niagara Regional Housing	10	2019	15,171	(8,700)	(1,565)	(1,599)	(1,635)	(1,672)	0
Niagara Regional Housing	10	2020	3,300	(1,467)	(357)	(361)	(366)	(371)	(377)
Niagara Regional Housing	10	2021	8,197	(3,155)	(807)	(819)	(832)	(845)	(1,739)

Department	Issue Term	Issue Year	Issue Amount	Issuance Date - 2025 Principal Payments	2026 Principal Payments	2027 Principal Payments	2028 Principal Payments	2029 Principal Payments	2030 - 2054 Principal Payments
Niagara Regional Housing	10	2022	2,303	(614)	(217)	(224)	(232)	(240)	(775)
Niagara Regional Housing	30	2012	4,500	(1,366)	(135)	(140)	(145)	(151)	(2,564)
Subtotal of Niagara Regional Housing			**53,277**	**(30,587)**	**(4,923)**	**(4,417)**	**(4,335)**	**(3,560)**	**(5,455)**
Niagara Regional Police Services	5	2020	1,214	(1,214)	0	0	0	0	0
Niagara Regional Police Services	10	2015	13,670	(13,670)	0	0	0	0	0
Niagara Regional Police Services	10	2016	4,500	(4,012)	(488)	0	0	0	0
Niagara Regional Police Services	10	2019	608	(349)	(63)	(64)	(66)	(67)	0
Niagara Regional Police Services	10	2022	5,600	(1,493)	(528)	(546)	(564)	(584)	(1,886)

Department	Issue Term	Issue Year	Issue Amount	Issuance Date - 2025 Principal Payments	2026 Principal Payments	2027 Principal Payments	2028 Principal Payments	2029 Principal Payments	2030 - 2054 Principal Payments
Niagara Regional Police Services	30	2010	7,800	(2,266)	(151)	(151)	(151)	(151)	(4,929)
Niagara Regional Police Services	30	2014	35,950	(9,051)	(1,009)	(1,045)	(1,083)	(1,122)	(22,641)
Niagara Regional Police Services	30	2015	28,610	(6,254)	(764)	(794)	(824)	(856)	(19,119)
Niagara Regional Police Services	30	2019	8,767	(1,753)	(292)	(292)	(292)	(292)	(5,844)
Subtotal of Niagara Regional Police Services			**106,719**	**(40,061)**	**(3,296)**	**(2,892)**	**(2,980)**	**(3,072)**	**(54,419)**
Subtotal of Agencies, Boards and Commissions			**169,429**	**(73,061)**	**(8,547)**	**(7,645)**	**(7,659)**	**(6,985)**	**(65,532)**
Total of Levy Funded Programs			459,139	(189,264)	(23,252)	(20,168)	(18,854)	(17,165)	(190,435)
Niagara Transit Commission	10	2017	664	(390)	(136)	(139)	0	0	0

Department	Issue Term	Issue Year	Issue Amount	Issuance Date - 2025 Principal Payments	2026 Principal Payments	2027 Principal Payments	2028 Principal Payments	2029 Principal Payments	2030 - 2054 Principal Payments
Niagara Transit Commission	10	2019	12,286	(6,972)	(1,285)	(1,313)	(1,342)	(1,374)	0
Niagara Transit Commission	10	2021	4,115	(1,285)	(446)	(456)	(466)	(476)	(985)
Niagara Transit Commission	10	2022	945	(251)	(89)	(93)	(95)	(99)	(318)
Subtotal of Niagara Transit Commission			**18,010**	**(8,898)**	**(1,956)**	**(2,000)**	**(1,904)**	**(1,949)**	**(1,304)**
Subtotal of Special Levy Departments			**18,010**	**(8,898)**	**(1,956)**	**(2,000)**	**(1,904)**	**(1,949)**	**(1,304)**
Water	25	2018	2,555	(533)	(85)	(87)	(90)	(93)	(1,667)
Water	30	2010	9,931	(2,886)	(192)	(192)	(192)	(192)	(6,276)
Water	30	2019	480	(96)	(16)	(16)	(16)	(16)	(320)
Water	30	2020	14,605	(2,434)	(487)	(487)	(487)	(487)	(10,223)
Subtotal of Water			**27,571**	**(5,949)**	**(780)**	**(782)**	**(785)**	**(788)**	**(18,487)**
Wastewater	20	2010	27,333	(18,190)	(1,676)	(1,749)	(1,825)	(1,905)	(1,988)
Wastewater	30	2010	42,919	(12,655)	(869)	(873)	(877)	(882)	(26,763)

Department	Issue Term	Issue Year	Issue Amount	Issuance Date - 2025 Principal Payments	2026 Principal Payments	2027 Principal Payments	2028 Principal Payments	2029 Principal Payments	2030 - 2054 Principal Payments
Wastewater	30	2019	4,080	(816)	(136)	(136)	(136)	(136)	(2,720)
Wastewater	30	2020	4,395	(733)	(147)	(147)	(147)	(147)	(3,077)
Wastewater	30	2021	15,000	(2,000)	(500)	(500)	(500)	(500)	(11,000)
Wastewater	30	2024	5,000	(167)	(167)	(167)	(167)	(167)	(4,167)
Subtotal of Wastewater			**98,728**	**(34,560)**	**(3,495)**	**(3,572)**	**(3,652)**	**(3,736)**	**(49,714)**
Subtotal of Rate Departments			**126,299**	**(40,509)**	**(4,275)**	**(4,354)**	**(4,437)**	**(4,524)**	**(68,200)**
Total Regional Debt			**603,448**	**(238,671)**	**(29,484)**	**(26,522)**	**(25,195)**	**(23,637)**	**(259,939)**

Interest Payments Through Maturity

The following schedule summarizes the interest payments through maturity for all current outstanding debt.

Amount in thousands ($)

Department	Issue Term	Issue Year	Issue Amount	Issuance Date - 2025 Interest Payments	2026 Interest Payments	2027 Interest Payments	2028 Interest Payments	2029 Interest Payments	2030 - 2054 Interest Payments
General Government	10	2020	6,350	(354)	(48)	(39)	(30)	(20)	(9)
Subtotal of General Government			**6,350**	**(354)**	**(48)**	**(39)**	**(30)**	**(20)**	**(9)**
Corporate Services	10	2016	3,590	(222)	(3)	0	0	0	0
Corporate Services	10	2019	458	(47)	(5)	(4)	(2)	(1)	0
Corporate Services	20	2006	7,357	(4,695)	(23)	0	0	0	0
Corporate Services	20	2007	6,777	(4,254)	(49)	(21)	0	0	0
Corporate Services	25	2017	1,016	(200)	(22)	(21)	(20)	(19)	(139)
Corporate Services	30	2010	2,090	(1,685)	(109)	(109)	(109)	(109)	(1,141)
Subtotal of Corporate Services			**21,288**	**(11,102)**	**(210)**	**(155)**	**(131)**	**(129)**	**(1,280)**

Department	Issue Term	Issue Year	Issue Amount	Issuance Date - 2025 Interest Payments	2026 Interest Payments	2027 Interest Payments	2028 Interest Payments	2029 Interest Payments	2030 - 2054 Interest Payments
Community Services	25	2014	6,794	(2,648)	(176)	(166)	(155)	(144)	(716)
Community Services	25	2017	3,900	(767)	(85)	(81)	(78)	(74)	(534)
Community Services	25	2020	15,335	(1,599)	(277)	(263)	(250)	(235)	(1,855)
Community Services	30	2014	940	(354)	(23)	(22)	(20)	(19)	(137)
Community Services	25	2024	55,299	(2,376)	(2,280)	(2,184)	(2,094)	(1,992)	(19,692)
Subtotal of Community Services			**82,268**	**(7,744)**	**(2,841)**	**(2,716)**	**(2,597)**	**(2,465)**	**(22,934)**
Public Health and Emergency Services	10	2018	1,228	(182)	(13)	(9)	(4)	0	0
Public Health and Emergency Services	20	2006	400	(255)	(1)	0	0	0	0
Public Health and Emergency Services	25	2017	2,000	(393)	(43)	(42)	(40)	(38)	(274)
Public Health and Emergency Services	25	2018	3,735	(776)	(98)	(94)	(90)	(86)	(662)

Department	Issue Term	Issue Year	Issue Amount	Issuance Date - 2025 Interest Payments	2026 Interest Payments	2027 Interest Payments	2028 Interest Payments	2029 Interest Payments	2030 - 2054 Interest Payments
Public Health and Emergency Services	30	2014	1,500	(565)	(37)	(35)	(33)	(31)	(218)
Public Health and Emergency Services	30	2019	2,640	(419)	(61)	(58)	(56)	(53)	(525)
Subtotal of Public Health and Emergency Services			**11,503**	**(2,591)**	**(253)**	**(238)**	**(223)**	**(208)**	**(1,679)**
Public Works - Levy	10	2015	24,292	(3,122)	0	0	0	0	0
Public Works - Levy	10	2016	12,213	(1,323)	(32)	0	0	0	0
Public Works - Levy	10	2017	8,799	(986)	(46)	(24)	0	0	0
Public Works - Levy	10	2018	8,970	(1,329)	(92)	(63)	(32)	0	0
Public Works - Levy	10	2019	4,374	(447)	(44)	(34)	(23)	(12)	0
Public Works - Levy	10	2020	8,011	(415)	(64)	(54)	(42)	(29)	(15)
Public Works - Levy	10	2021	7,762	(406)	(84)	(74)	(62)	(48)	(51)

Department	Issue Term	Issue Year	Issue Amount	Issuance Date - 2025 Interest Payments	2026 Interest Payments	2027 Interest Payments	2028 Interest Payments	2029 Interest Payments	2030 - 2054 Interest Payments
Public Works - Levy	10	2022	7,235	(763)	(208)	(184)	(157)	(130)	(203)
Public Works - Levy	15	2010	900	(280)	0	0	0	0	0
Public Works - Levy	20	2006	4,343	(2,771)	(14)	0	0	0	0
Public Works - Levy	20	2010	1,167	(552)	(17)	(14)	(11)	(7)	(4)
Public Works - Levy	25	2017	28,611	(5,629)	(621)	(598)	(573)	(546)	(3,917)
Public Works - Levy	25	2018	10,774	(2,239)	(283)	(272)	(261)	(249)	(1,910)
Public Works - Levy	30	2010	14,245	(10,049)	(610)	(603)	(595)	(588)	(5,632)
Public Works - Levy	30	2019	9,850	(1,564)	(227)	(217)	(208)	(198)	(1,960)
Public Works - Levy	30	2020	16,754	(1,853)	(330)	(317)	(304)	(290)	(3,015)
Subtotal of Public Works - Levy			**168,301**	**(33,728)**	**(2,672)**	**(2,452)**	**(2,268)**	**(2,097)**	**(16,707)**
Subtotal of Levy Departments			**289,710**	**(55,520)**	**(6,024)**	**(5,600)**	**(5,250)**	**(4,919)**	**(42,609)**
Court Services	25	2017	9,433	(1,856)	(205)	(197)	(189)	(180)	(1,292)

Department	Issue Term	Issue Year	Issue Amount	Issuance Date - 2025 Interest Payments	2026 Interest Payments	2027 Interest Payments	2028 Interest Payments	2029 Interest Payments	2030 - 2054 Interest Payments
Subtotal of Court Services			**9,433**	**(1,856)**	**(205)**	**(197)**	**(189)**	**(180)**	**(1,292)**
Niagara Regional Housing	5	2020	1,709	(279)	(50)	(35)	(20)	(5)	0
Niagara Regional Housing	10	2015	4,020	(510)	0	0	0	0	0
Niagara Regional Housing	10	2016	5,603	(607)	(15)	0	0	0	0
Niagara Regional Housing	10	2017	1,706	(191)	(9)	(5)	0	0	0
Niagara Regional Housing	10	2018	6,769	(1,003)	(69)	(48)	(24)	0	0
Niagara Regional Housing	10	2019	15,171	(1,549)	(152)	(117)	(79)	(40)	0
Niagara Regional Housing	10	2020	3,300	(170)	(26)	(22)	(17)	(12)	(6)
Niagara Regional Housing	10	2021	8,197	(429)	(89)	(78)	(65)	(51)	(54)

Department	Issue Term	Issue Year	Issue Amount	Issuance Date - 2025 Interest Payments	2026 Interest Payments	2027 Interest Payments	2028 Interest Payments	2029 Interest Payments	2030 - 2054 Interest Payments
Niagara Regional Housing	10	2022	2,303	(243)	(66)	(58)	(50)	(41)	(65)
Niagara Regional Housing	30	2012	4,500	(1,895)	(116)	(111)	(106)	(100)	(697)
Subtotal of Niagara Regional Housing			**53,277**	**(6,877)**	**(592)**	**(473)**	**(362)**	**(249)**	**(821)**
Niagara Regional Police Services	5	2020	1,214	(32)	0	0	0	0	0
Niagara Regional Police Services	10	2015	13,670	(1,757)	0	0	0	0	0
Niagara Regional Police Services	10	2016	4,500	(488)	(12)	0	0	0	0
Niagara Regional Police Services	10	2019	608	(62)	(6)	(5)	(3)	(2)	0
Niagara Regional Police Services	10	2022	5,600	(590)	(161)	(142)	(122)	(100)	(157)

Department	Issue Term	Issue Year	Issue Amount	Issuance Date - 2025 Interest Payments	2026 Interest Payments	2027 Interest Payments	2028 Interest Payments	2029 Interest Payments	2030 - 2054 Interest Payments
Niagara Regional Police Services	30	2010	7,800	(6,287)	(406)	(406)	(406)	(406)	(4,259)
Niagara Regional Police Services	30	2014	35,950	(12,999)	(985)	(948)	(909)	(868)	(7,040)
Niagara Regional Police Services	30	2015	28,610	(9,791)	(840)	(811)	(781)	(749)	(6,554)
Niagara Regional Police Services	30	2019	8,767	(1,392)	(202)	(193)	(185)	(176)	(1,744)
Subtotal of Niagara Regional Police Services			**106,719**	**(33,398)**	**(2,612)**	**(2,504)**	**(2,405)**	**(2,301)**	**(19,754)**
Subtotal of Agencies, Boards and Commissions			**169,429**	**(42,131)**	**(3,409)**	**(3,175)**	**(2,956)**	**(2,730)**	**(21,867)**
Total of Levy Funded Programs			**459,139**	**(97,651)**	**(9,433)**	**(8,774)**	**(8,205)**	**(7,649)**	**(64,476)**
Niagara Transit Commission	10	2017	664	(37)	(7)	(3)	0	0	0

Department	Issue Term	Issue Year	Issue Amount	Issuance Date - 2025 Interest Payments	2026 Interest Payments	2027 Interest Payments	2028 Interest Payments	2029 Interest Payments	2030 - 2054 Interest Payments
Niagara Transit Commission	10	2019	12,286	(1,235)	(125)	(96)	(65)	(33)	0
Niagara Transit Commission	10	2021	4,115	(238)	(61)	(52)	(42)	(31)	(30)
Niagara Transit Commission	10	2022	945	(99)	(27)	(24)	(21)	(17)	(27)
Subtotal of Niagara Transit Commission			**18,010**	**(1,609)**	**(220)**	**(175)**	**(128)**	**(81)**	**(56)**
Subtotal of Special Levy Departments			**18,010**	**(1,609)**	**(220)**	**(175)**	**(128)**	**(81)**	**(56)**
Water	25	2018	2,555	(531)	(67)	(65)	(62)	(59)	(453)
Water	30	2010	9,931	(8,005)	(516)	(516)	(516)	(516)	(5,422)
Water	30	2019	480	(76)	(11)	(11)	(10)	(10)	(96)
Water	30	2020	14,605	(1,615)	(288)	(276)	(265)	(253)	(2,628)
Subtotal of Water			**27,571**	**(10,227)**	**(883)**	**(868)**	**(854)**	**(838)**	**(8,599)**
Wastewater	20	2010	27,333	(12,921)	(398)	(325)	(249)	(169)	(86)
Wastewater	30	2010	42,919	(33,773)	(2,157)	(2,153)	(2,149)	(2,144)	(22,205)

Department	Issue Term	Issue Year	Issue Amount	Issuance Date - 2025 Interest Payments	2026 Interest Payments	2027 Interest Payments	2028 Interest Payments	2029 Interest Payments	2030 - 2054 Interest Payments
Wastewater	30	2019	4,080	(648)	(94)	(90)	(86)	(82)	(812)
Wastewater	30	2020	4,395	(486)	(87)	(83)	(80)	(76)	(791)
Wastewater	30	2021	15,000	(1,668)	(380)	(365)	(351)	(336)	(3,653)
Wastewater	30	2024	5,000	(218)	(211)	(203)	(197)	(189)	(2,339)
Subtotal of Wastewater			**98,728**	**(49,713)**	**(3,326)**	**(3,219)**	**(3,111)**	**(2,996)**	**(29,886)**
Subtotal of Rate Departments			**126,299**	**(59,941)**	**(4,208)**	**(4,087)**	**(3,965)**	**(3,834)**	**(38,486)**
Total Regional Debt			**603,448**	**(159,200)**	**(13,861)**	**(13,037)**	**(12,298)**	**(11,565)**	**(103,018)**

Unissued Debt Forecast

Unissued debt is debt approved by Regional Council for capital programs that has not yet been borrowed through debt financing sources (e.g. Capital Markets or Infrastructure Ontario). The following schedule summarizes the forecasted unissued debt balance for 2026, impacted by the 2026 Capital Budget and forecasted issuances.

Amounts in thousands ($)

Department	2024 Year-end Balance	2025 Year-end Balance	2026 Capital Debt Budget*	2026 Forecasted Issuance~	2026 Debt Substitution /Closures	2026 Year-end Balance
Community Services	79,884	79,884	0	(79,884)	0	0
Public Health and Emergency Services	3,037	3,037	0	0	0	3,037
Public Works - Levy	45,691	41,747	0	(29,012)	(12,735)	0
Subtotal – Levy Departments	**128,611**	**124,668**	**0**	**(108,896)**	**(12,735)**	**3,037**
Niagara Regional Housing	6,742	6,742	0	0	0	6,742
Niagara Regional Police Service	9,010	9,010	0	(9,010)	0	0
Subtotal – Agencies and Boards	**15,752**	**15,752**	**0**	**(9,010)**	**0**	**6,742**
Total – Levy Funded Programs	**144,364**	**140,420**	**0**	**(117,906)**	**(12,735)**	**22,515**
Water	6,644	6,424	0	0	0	6,644
Wastewater	282,023	282,023	0	(22,753)	(5,611)	253,659
Subtotal – Rate Programs	**288,667**	**288,447**	**0**	**(22,753)**	**(5,611)**	**260,083**
Total – Regional Debt	**433,031**	**428,867**	**0**	**(140,658)**	**(18,347)**	**269,862**

*There was no debt approved in the 2026 Capital Budget.

~2026 forecasted debt issuance is based on expected completion of capital projects with unissued debt funding. The Region forecasts to issue debt for capital projects which are expected to be 75% complete by the end of 2026.

Other Financing Sources

Are revenue sources diverse?

This section provides an overview of the municipality’s other key financing sources beyond property taxes, user fees and debt. It highlights the additional revenue streams that support operations and capital investments, including transfers, reserves, development charges, and external contributions. Together, these sources play an important role in maintaining financial sustainability, funding strategic priorities, and reducing reliance on the primary tax and rate base. For the 2026 Capital budget, these revenues funded over 52% of expenditures.

How much revenue is anticipated?

Under this section, tables with the heading “Transfers From External” and “Interest income” reflect how much the Region is anticipating from other financing sources.

Is revenue restricted for specific purposes?

Revenues from the Canada Community-Building Fund (CCBF), Provincial Gas Tax, and Development Charges are all subject to specific restrictions and cannot be used for general municipal purposes. CCBF funding is limited to eligible capital infrastructure investments in accordance with federal program guidelines. Provincial Gas Tax revenues are dedicated exclusively to public transit-related expenditures as defined by provincial requirements. Development Charges are governed by the Development Charges Act, 1997 and are restricted to financing growth-related capital infrastructure, with use limited to prescribed service categories and prohibited from supporting operating costs or existing service deficiencies. Further details on the revenue sources are described in detail within each respective section.

How much control does the government have over revenue (other financing sources)?

Funding from the Canada Community-Building Fund and Provincial Gas Tax is allocated based on formulas and program criteria established by senior levels of government, with municipalities having little influence over the amount received or the conditions of use. Development Charges are regulated under the Development Charges Act, 1997, which prescribes how rates are calculated, what services are eligible, and how funds can be spent.

How is revenue burden distributed among the community?

CCBF and Provincial Gas Tax revenues come from federal and provincial governments, spreading the cost across broader taxpayers. Development Charges are paid by developers who directly benefit from growth-related infrastructure.

Reserves

Reserves are an important tool to assist in financial management and planning of a municipality. Prudent use of reserves helps mitigate fluctuations in taxation and rate requirements and assist in funding capital projects. Reserves are governed by the Region's Reserve and Reserve Fund Policy C-F-013.

How does the current budget impact reserve levels?

Reserve Forecast

The following schedule provides a summary of reserve forecasts by reserve type including current budget impacts.

Amounts in thousands ($)

Reserve Description	2024 Year-end Balance	2025 Year-end Balance	2026 Committed *	2026 Transfers From Operating	2026 Transfers To Operating	2026 Transfers To Capital	2026 Interest Earnings	2026 Year-end Balance
Wastewater Capital	26,637	35,055	0	45,785	0	(8,675)	791	72,956
Water Capital	45,495	35,433	0	29,975	0	(6,475)	633	59,567
Waste Management Capital	30,467	33,450	0	1,874	0	(2,873)	1,028	33,479
General Capital Levy*	17,405	19,371	(32,353)	78,013	(6,229)	(54,873)	0	3,930
Infrastructure Deficit*	108	61	0	4,053	0	(4,113)	0	1
Court Services Facility Renewal	4,301	4,501	0	200	0		0	4,701
Niagara Regional Housing Owned Units	1,923	1,239	0	6,305	0	(5,031)	0	2,513
NRPS LTA Financing	0	0	0	0	0		0	0
Police Ontario Police Video Training Alliance	41	59	0	0	0		0	59
Police Capital Levy	1,073	860	0	3,295	0	(2,978)	0	1,177

Reserve Description	2024 Year-end Balance	2025 Year-end Balance	2026 Committed *	2026 Transfers From Operating	2026 Transfers To Operating	2026 Transfers To Capital	2026 Interest Earnings	2026 Year-end Balance
Police Vehicle and Equipment Replacement	90	131	0	1,800	0	(1,722)	0	210
Transit Capital	1,631	3,533	0	6,500	0	(3,109)	46	6,970
Total Capital Reserves	**129,171**	**133,693**	**(32,353)**	**177,801**	**(6,229)**	**(89,849)**	**2,498**	**185,561**
Wastewater Stabilization	1,022	1,871	0	0	(400)	0	33	1,504
Water Stabilization	2,951	2,993	0	0	(1,890)	0	103	1,205
Waste Management Stabilization	7,802	7,714	0	0	0	0	270	7,984
Transit Stabilization	3,628	6,000	0	0	0	0	130	6,130
Encumbrance	11,851	11,422	0	0	0	0	0	11,422
Investment Income Stabilization	0	0	0	0	0	0	0	0
Taxpayer Relief	38,535	37,775	0	3,251	(9,918)	0	0	31,108
Police Contingency	1,977	1,647	0	250	0	0	0	1,897
Police Services Board Contingency	242	242	0	0	0	0	0	242
Total Corporate Stabilization Reserves	**68,008**	**69,664**	**0**	**3,501**	**(12,209)**	**0**	**535**	**61,492**
Ambulance Communication			0	0	0	0	0	0
Circle Route Initiatives	1,133	1,133	0	0	0	0	0	1,133
Hospital Contribution**	14,965	6,680	0	2,215	0	0	0	8,895
Housing Services	9,783	11,418	0	3,164	(1,600)	0	0	12,982
Vision Zero Road Safety Reserve	1,498	513	0	858	(1,041)	0	0	331
Total Specified Contribution Reserves	**27,379**	**19,744**	**0**	**6,237**	**(2,641)**	**0**	**0**	**23,341**

Reserve Description	2024 Year-end Balance	2025 Year-end Balance	2026 Committed *	2026 Transfers From Operating	2026 Transfers To Operating	2026 Transfers To Capital	2026 Interest Earnings	2026 Year-end Balance
Future Benefit Costs	24,454	24,204	0	0	(250)	0	0	23,954
Self Insurance	2,270	2,270	0	0	0	0	0	2,270
Smart Growth	0	0	0	0	0	0	0	0
Landfill Liability	4,117	8,901	0	2,902	0	(1,300)	246	10,749
Police Accumulated Sick Leave	230	110	0	0	0	0	0	110
Police Future Benefit Cost	4,152	4,152	0	0	0	0	0	4,152
Police WSIB	4,270	4,470	0	200	0	0	0	4,670
Transit Future Benefit	489	501	0	0	0	0	17	518
Total Future Liability Reserves	**39,982**	**44,608**	**0**	**3,102**	**(250)**	**(1,300)**	**263**	**46,423**
Total (Excluding Deferred Revenues)	**264,540**	**267,709**	**(32,353)**	**190,642**	**(21,328)**	**(91,149)**	**3,296**	**316,817**

* The commitments are made up of $19,370 from forecasted proceeds for Housing as a Priority, $12,735 for general levy funded debt substitution and $248,000 of committed funding for GO Transit related projects.

** Does not include funds associated with the South Niagara Falls Hospital. See Section 3 Budget by Taxation Fund table which is all inclusive

Reserve Analysis

What were trends from prior years and their impact on future outlook?

It is best practice to regularly review reserve balances that are forecasted to change by 10% or more, as these fluctuations can have a significant impact on financial planning and decision-making. The table below provides an explanation.

Reserve	Explanation
Water Capital	This increase is because of accumulating reserves for an upcoming replacement of a Water Treatment Plant.
Wastewater Capital	This increase is because of accumulating reserves for an upcoming replacement of a Wastewater Treatment Plant.
General Capital Levy &Infrastructure Deficit	The General Capital Levy and infrastructure deficit reserve continues to be fully utilize to reduce the backlog of projects identified in the Asset Management Plan.
NRH Owned Units	This increase is as a result of Councils approval of incremental funding to support the Consolidated Housing Master Plan.
Police Capital Levy & Police Vehicle and Equipment Replacement	The balance of this reserve fluctuates depending on the number of assets that are reaching end of life.
Transit Capital	This increase in reserves is due to the enhanced capital contributions from the operating budget to support the Asset Management Plan.
Water and Wastewater Stabilization	Reserves were drawn to fund for a designated substance survey and to mitigate the increase in the Water rates.
Taxpayer Relief	The reduction in the taxpayer relief reserve are caused by an increase in approved development charge grants and funds drawn to implement an investment strategy which maximizes income using Principal Protected Notes.
Police Contingency	This reserve is increasing due to no utilization of this reserve in the 2026 budget.
Vision Zero Road Safety Reserve	The reduction is due to the utilization of reserves to support operations due to Provincial legislation changes.
Landfill Liability	The landfill liability reserve fluctuates in accordance with the schedule of investments from the advice of the actuary.

Transfers from Operating

The following schedule provides details of contributions to reserves from departments and their intended purposes by reserve.

Amounts in thousands ($)

Reserve Description	Department	Amount of Transfer	Description of Purpose
Wastewater Capital	**Wastewater Operations**	**45,785**	**To fund the Wastewater capital program**
Water Capital	**Water Operations**	**29,975**	**To fund the Water capital program**
Waste Management Capital	Waste Management	1,796	To fund the Waste Management capital program
Waste Management Capital	Waste Management	78	To fund Waste Management operating impacts of capital
Subtotal Waste Management Capital	**Waste Management Capital**	**1,874**	**To fund Police long-term accommodations debt from development charges**
General Capital Levy	General Government	50,988	To fund the departmental levy supported capital program
General Capital Levy	General Government	883	To fund Police LTA debt from development charges
General Capital Levy	General Government	7,576	Net reserve funding – savings from debt substitution & pay-as-you-go contribution for budgeted operating costs of capital related to GO Station projects
General Capital Levy	General Government	15,375	Estimated proceeds of surplus property sales
General Capital Levy	General Government	600	Contributions for IT related capital projects
General Capital Levy	Corporate Services	124	Contribution for the Niagara Falls and St. Catharines GO Station’s future asset management commitment
General Capital Levy	Community Services	2,411	Annual construction funding subsidy received from the Ministry of Long-term Care

Reserve Description	Department	Amount of Transfer	Description of Purpose
General Capital Levy	Public Health & Emergency Services	57	Contribution to fund the debt costs of subsidized Emergency Medical Services' capital assets
Subtotal General Capital Levy	**General Capital Levy**	**78,014**	
Infrastructure Deficit	**General Government**	**4,053**	**To fund the departmental levy supported capital program's funding gap**
Court Services Facility Renewal	**Court Services**	**200**	**To fund Court Services capital asset replacement**
Housing Services	Community Services	840	Reserve contribution to support housing program initiatives related to the housing strategy
Housing Services	Community Services	2,324	End of mortgage strategy contributions
Subtotal Housing Services	**Housing Services**	**3,164**	
Transit Capital Levy	**Niagara Transit Commission**	**6,500**	**To fund the Niagara Transit capital program**
Niagara Regional Housing Owned Units	**Niagara Regional Housing**	**6,306**	**To fund the Niagara Regional Housing capital program**
Police Vehicle and Equipment Replacement	**Niagara Regional Police Service**	**1,800**	**To fund the Niagara Regional Police Service capital program**
Police Capital Levy	**Niagara Regional Police Service**	**3,295**	**To fund the Niagara Regional Police Service capital program**
Police WSIB	**Niagara Regional Police Service**	**200**	**To fund post retirement benefit costs of Police employees and retirees**
Police Contingency	**Niagara Regional Police Service**	**250**	**To fund annual NRPS stabilization contribution**
Taxpayer Relief	Corporate Services	33	To fund ERP Project implementation
Taxpayer Relief	General Government	4,124	to fund the Smart Growth DC Grant Program

Reserve Description	Department	Amount of Transfer	Description of Purpose
Taxpayer Relief*	Public Health & Emergency Services	(905)	Transfers for delayed EMS funding from the province
Subtotal of Taxpayer Relief	**Taxpayer Relief**	**3,252**	
Hospital Contribution**	**General Government**	**2,215**	**To fund contributions for approved hospital funding requests**
Vision Zero Road Safety Program	**Public Works – Levy**	**858**	**Contribution of regional net revenues related to automated enforcement to be re-invested into road safety programs**
Landfill Liability	Waste Management	2,824	Annual transfer from the waste management operating budget based on the landfill liability actuarial schedule
Landfill Liability	Waste Management	78	To fund waste management operating impacts of capital
Subtotal Landfill Liability	**Landfill Liability**	**2,902**	
Total Transfers to Reserves from Operating	**Consolidated**	**190,643**	**Consolidated**

Notes:

- *Item reflects a transfer to operating but is included in this table to remain consistent with how it was input into the 2026 budget
- ** Excludes contributions for the South Niagara Falls Hospital

Financing Sources

Transfers to Operating

The following schedule provides details on reserve funding used for operating programs.

Amounts in thousands ($)

Reserve Description	Department	Amount of Transfer	Description of Purpose
General Capital Levy	General Government	2,468	To fund the debt costs of subsidized capital assets for Emergency Medical Services and Seniors Services
General Capital Levy	General Government	3,250	Purpose built rental housing incentive funding
General Capital Levy	General Government	511	To fund 250 Thorold Rd & 50 Gilmore vacancy costs
Subtotal General Capital Levy	**General Capital Levy**	**6,229**	
Housing Services	**Community Services**	**1,600**	**Yearly funding for the End of Mortgage strategy**
Taxpayer Relief	General Government	2,000	2022 Tax Deferral -To reduce the 2026 net levy budget
Taxpayer Relief	General Government	5,418	To fund project eagle industrial development charge grant
Taxpayer Relief	General Government	1,878	Revised Investment Strategy for Principal Protected Notes
Taxpayer Relief	Office of the Deputy CAO	50	One time funding for council election changeover costs
Taxpayer Relief	Office of the Deputy CAO	77	One time funding for a shared services analyst
Taxpayer Relief	Corporate Services	55	One time funding for the PeopleSoft Financials PUM upgrade
Taxpayer Relief	Corporate Services	250	One time funding for property valuation costs
Taxpayer Relief	Corporate Services	150	One time funding for the Asset Management Service Level review
Taxpayer Relief	Public Health & Emergency Services	40	Transfers for delayed EMS funding from the province

Reserve Description	Department	Amount of Transfer	Description of Purpose
Subtotal of Taxpayer Relief	**Taxpayer Relief**	**9,918**	
Wastewater Stabilization	**Wastewater Operations**	**400**	**Funding for designated substance surveys**
Water Stabilization	Water Operations	155	Funding for designated substance surveys
Water Stabilization	Water Operations	1,735	Council recommended rate requisition mitigation
Subtotal Water Stabilization	**Water Stabilization**	**1,890**	
Future Benefit Costs	**Corporate Administration**	**250**	**Funding for annual sick leave payouts**
Vision Zero Road Safety Program	**Public Works - Levy**	**1,041**	**To fund costs related to road safety programs**
Total Transfers from Reserves to Operating	**Consolidated**	**21,328**	**Consolidated**

Financing Sources

Capital Funding from Reserves

The following schedule provides details on reserve funding used for capital projects.

Amounts in thousands ($)

Reserve Description	Department	Amount of Transfer	Project Name
General Capital Levy	Corporate Services	500	26-Ann Application Lifecycle
General Capital Levy	Corporate Services	700	26-Web App Firewall+ASM/APM
General Capital Levy	Corporate Services	100	26-2026 Council iPad Refresh
General Capital Levy	Corporate Services	1,560	26-HQ+DR DataCen Network
General Capital Levy	Corporate Services	100	26-IT Hardware Inventory
General Capital Levy	Corporate Services	100	26-ActiveDirectoryAuditTool
General Capital Levy	Corporate Services	505	26-Cloud PAM/Vendor Mgmt Tool
General Capital Levy	Corporate Services	160	26-Dark Web Monitoring Tool
General Capital Levy	Corporate Services	300	26-IT Password Manager
General Capital Levy	Corporate Services	750	26-IT SaaS/PaaS/Vuln/RiskTool
General Capital Levy	Corporate Services	1,200	26-Secure Email Gateway
General Capital Levy	Corporate Services	200	26-Secure Mobile App Protect
General Capital Levy	Facilities Mgmt. & Construction	1,500	26-Region Wide Build Utilizatn
General Capital Levy	Facilities Mgmt. & Construction	700	26-Ann-Code & Leg Compliance
General Capital Levy	Facilities Mgmt. & Construction	1,500	26-Region HQ CW Roof
General Capital Levy	Facilities Mgmt. & Construction	2,500	25-EMS Virgil Construction
General Capital Levy	Facilities Mgmt. & Construction	2,924	26-EMS NF North Construction
General Capital Levy	Facilities Mgmt. & Construction	374	26-EMS Well North Construction
General Capital Levy	Facilities Mgmt. & Construction	210	26-PW ServCent-WashCatchBasin
General Capital Levy	Facilities Mgmt. & Construction	1,250	26-PW Yards Backup Generators
General Capital Levy	Facilities Mgmt. & Construction	100	26-PW Pelham Roof
General Capital Levy	Seniors Services	350	26-LTC Air Unit Replacement
General Capital Levy	Seniors Services	200	26-LTC AODA Compliance

Reserve Description	Department	Amount of Transfer	Project Name
General Capital Levy	Seniors Services	200	26-LTC Homes Carpet Renewal
General Capital Levy	Seniors Services	60	26-LTC Homes Door Replacemnts
General Capital Levy	Seniors Services	340	26-LTC Homes Equipment Renwal
General Capital Levy	Seniors Services	420	26-LTC Homes Handrail Renos
General Capital Levy	Seniors Services	120	26-LTC Homes Infra Upg & Safe
General Capital Levy	Seniors Services	200	26-LTC Homes Kitchen Air Upg
General Capital Levy	Seniors Services	275	26-LTC Homes Light Retrofit
General Capital Levy	Seniors Services	450	26-LTC Homes Roof Repairs
General Capital Levy	Seniors Services	260	26-LTC Homes Sealant Replace
General Capital Levy	Seniors Services	240	26-LTC Homes Security Cameras
General Capital Levy	Niagara Regional Police Services	1,056	26-NRPS Repl P25 Port Radios
General Capital Levy	Niagara Regional Police Services	1,040	26-NRPS Repl Mobile Data Term
General Capital Levy	Public Health & Emergency Services	341	2026 EMS Signal Preemption
General Capital Levy	Public Health & Emergency Services	533	2026 EMS ERV Replacement
General Capital Levy	Public Health & Emergency Services	3,715	2026 EMS Ambulance & Eqpt Rep
General Capital Levy	Public Health & Emergency Services	355	2026 EMS Fleet Management Sys
General Capital Levy	Public Health & Emergency Services	366	2026 EMS Medical Safes
General Capital Levy	Transportation Services	200	26-Work Alone Program
General Capital Levy	Transportation Services	50	26-Ann-RWIS Enhancement Prog
General Capital Levy	Transportation Services	100	24- NE Consolidated #2

Reserve Description	Department	Amount of Transfer	Project Name
General Capital Levy	Transportation Services	240	26 Ann-Railway Crossing Imprv
General Capital Levy	Transportation Services	20	26 Ann-Small Tool Replacement
General Capital Levy	Transportation Services	200	26-Peter Storm Municipal Drain
General Capital Levy	Transportation Services	75	26-Snow Plow Dash Camera Hrdwr
General Capital Levy	Transportation Services	20	26-Winter Mntce In-cab Navi
General Capital Levy	Transportation Services	2,700	26 Traffic Signal Program
General Capital Levy	Transportation Services	1,125	63-Wellandport/Com Cntre-WL
General Capital Levy	Transportation Services	391	89-Welland Canal/Homer-NOTL
General Capital Levy	Transportation Services	2,560	Struc Rehab - RR87 Lakeshore R
General Capital Levy	Transportation Services	30	26 Ann-Misc Road Properties
General Capital Levy	Transportation Services	1,560	26-Wilelhm Rd RW Brg Emrg Rprs
General Capital Levy	Transportation Services	660	26-Ann-Roads Resurfacing
General Capital Levy	Transportation Services	20	26-Ann-Intrscn Cntrl Studies
General Capital Levy	Transportation Services	165	26 Road Safety Strategic Plan
General Capital Levy	Transportation Services	200	26-Fleet Vacuum Trailer
General Capital Levy	Transportation Services	100	21-Fleet Vehicle Facil Sup
General Capital Levy	Transportation Services	300	23-Ann-Line Marking Vehicle an
General Capital Levy	Transportation Services	6,054	26 Ann-Fleet Vehicle and Equip

Reserve Description	Department	Amount of Transfer	Project Name
General Capital Levy	Transportation Services	360	26-Fleet Forestry Bucket Truck
General Capital Levy	Transportation Services	100	26-Fleet Porta Traffic Light
General Capital Levy	Transportation Services	270	26-Fleet Skid Steer
General Capital Levy	Niagara Regional Housing	6,100	26-Niagara Falls Perm Shelter
General Capital Levy	Niagara Regional Housing	3,520	26-NRH Annual Building Capital
Subtotal of General Capital Levy		**54,873**	
Transit Capital Levy	Niagara Transit Commission	50	26-NTC Well Training Centre
Transit Capital Levy	Niagara Transit Commission	150	26-NTC NF Electical Feed
Transit Capital Levy	Niagara Transit Commission	280	26-NTC NF+StCath BAS
Transit Capital Levy	Niagara Transit Commission	450	26 TurnbyTurn-Conv Bus
Transit Capital Levy	Niagara Transit Commission	220	26-NTC Replace IT Hardware
Transit Capital Levy	Niagara Transit Commission	130	26-Upgrade Critical Infrast
Transit Capital Levy	Niagara Transit Commission	1,268	26-40' Conv Bus (ICIP-NIR-04)
Transit Capital Levy	Niagara Transit Commission	176	26-8 Shuttle Vehicles
Transit Capital Levy	Niagara Transit Commission	350	26-NTC Fuel Data Automation
Transit Capital Levy	Niagara Transit Commission	35	26-NTC Shop Equipment
Subtotal of Transit Capital Levy		**3,109**	
Niagara Regional Housing Owned Units	Niagara Regional Housing	3,751	26-NRH Annual Grounds Capital

Reserve Description	Department	Amount of Transfer	Project Name
Niagara Regional Housing Owned Units	Niagara Regional Housing	200	26-NRH Ann New Dvlop Planning
Niagara Regional Housing Owned Units	Niagara Regional Housing	200	26-NRH Emergency Capital
Niagara Regional Housing Owned Units	Niagara Regional Housing	880	26-NRH Annual Building Capital
Subtotal of Niagara Regional Housing Owned Units		**5,031**	
Police Capital Levy	Niagara Regional Police Services	31	26-NRPS Repl Global Nav Sat Sy
Police Capital Levy	Niagara Regional Police Services	85	26-NRPS Repl Forensic Laser
Police Capital Levy	Niagara Regional Police Services	64	26-NRPS Repl Exp Disposal Suit
Police Capital Levy	Niagara Regional Police Services	46	26-NRPS Repl Tac Search Camera
Police Capital Levy	Niagara Regional Police Services	33	26-NRPS Repl Diver Air Supply
Police Capital Levy	Niagara Regional Police Services	862	26-NRPS Air Support Equip
Police Capital Levy	Niagara Regional Police Services	93	26-NRPS MHCRT Virtual Reality
Police Capital Levy	Niagara Regional Police Services	140	26-NRPS Repl CEW
Police Capital Levy	Niagara Regional Police Services	400	26-NRPS Repl Computer Hardware
Police Capital Levy	Niagara Regional Police Services	1,100	26-NRPS Repl Network Equipment
Police Capital Levy	Niagara Regional Police Services	123	26-NRPS Cell Monitor Biometric
Subtotal of Police Capital Levy		**2,978**	
Police Vehicles & Equip	Niagara Regional Police Services	1,590	26-NRPS Repl Patrol Vehicles
Police Vehicles & Equip	Niagara Regional Police Services	132	26-NRPS Repl Specialty Veh

Reserve Description	Department	Amount of Transfer	Project Name
Subtotal of Police Vehicles & Equip		**1,722**	
Infrastructure Deficit	Transportation Services	4,113	89-Welland Canal/Homer-NOTL
Subtotal of Infrastructure Deficit		**4,113**	
Water Capital	Water Operations	450	26-WAT Instrument Upg Prog
Water Capital	Water Operations	4,000	26-Water Sustain & Risk Mgmt
Water Capital	Water Operations	1,150	26-Water SCADA Upgrades
Water Capital	Water Operations	75	26-WAT Hardwre & Softwre Upgrd
Water Capital	Water Operations	500	26-WATMAIN Repl - Stanley Ave
Water Capital	Water Operations	300	26-WATMAIN Repl NFWTP to Portg
Subtotal of Water Capital		**6,475**	
Wastewater Capital	Wastewater Operations	200	26-WW Vehicles
Wastewater Capital	Wastewater Operations	150	26-Meter Install and Repl
Wastewater Capital	Wastewater Operations	100	26-WW Instrument Upgr Program
Wastewater Capital	Wastewater Operations	2,650	26-WW SCADA Uprgades
Wastewater Capital	Wastewater Operations	75	26-WW Hrdware Sftware Program
Wastewater Capital	Wastewater Operations	4,000	26-WWP Digestor & Sldg Mgmt
Wastewater Capital	Wastewater Operations	1,500	26-Port Weller P&C Improvement
Subtotal of Wastewater Capital		**8,675**	
Waste Management Capital	Waste Management	180	26 Ann-Fleet Vehicle and Equip
Waste Management Capital	Waste Management	755	26-WM Ann Sate of Good Repair
Waste Management Capital	Waste Management	250	26-WM Prop Acquisition

Reserve Description	Department	Amount of Transfer	Project Name
Waste Management Capital	Waste Management	368	26-Bridge Street Compost Pad
Waste Management Capital	Waste Management	330	23-Humberstone Paving Upgrade
Waste Management Capital	Waste Management	390	26-Humberstone (New Scales)
Waste Management Capital	Waste Management	200	26-NR12 (New Cell #5)
Waste Management Capital	Waste Management	400	26-NR12 LGCCS
Subtotal of Waste Management Capital		**2,873**	
Landfill Liability	Waste Management	800	26-Bridge Street LGCCS
Landfill Liability	Waste Management	500	26-Glenridge Boardwalk
Subtotal of Landfill Liability		**1,300**	
Total Transfers from Reserves to Capital*		**91,149**	

Deferred Revenues

Development Charges
Development Charges are collected by the Region for the purpose of financing the construction of new capital infrastructure, as a result of the growth. Niagara Regional Council passed the new Development Charges By-law on August 25, 2022 and the Development Charges By-law for Transit on September 29, 2022. These by-laws impose a charge to all lands within Niagara Region, except for those exemptions as provided under the Development Charge Act, 1997. Niagara Region's development charge rates are indexed once a year on January 1 using the prescribed index required by the Development Charges Act. The most up-to-date rates, along with a copy of the D.C. Background Study (including any amendments) and D.C. By-law are always accessible from the Niagara Region's website (https://niagararegion.ca/business/property/).

You may be required to pay development charges for any residential, industrial, institutional or commercial development if you are:

- Erecting a new building(s)
- Making an addition or alteration to an existing building(s) which increases the gross floor area or number of units
- Redeveloping a property or properties which result in a change of use

Development charges are determined at the time of the first building permit issuance and are collected by the local municipality. A building permit or occupancy permit will not be issued until all development charges have been paid, based on the rate in effect as of the date the building permit is to be issued.

In 2019, the Provincial Government passed Bill 108, the More Homes, More Choices Act, which has made significant changes to the Development Charges Act impacting the funding available for projects in soft services categories (Long Term Care, Provincial Offences Act, General Government, Health, Emergency Medical Services and Social Housing).

In 2022, Bill 23 received Royal Assent, which made further changes to the Development Charges Act. Among these changes were discounts for purpose-built rentals, mandating a phase-in of Development Charge rates and eliminating a municipality's ability to collect for Social Housing.

Bill 185, Cutting Red Tape to Build More Homes Act, 2024 (Bill 185) received Royal Assent on June 6, 2024. Bill 185 has removed the mandatory 5-year phase-in of Development Charge Rates from the DC Act which has positive impact on the Region's 2025 budget.

Financing Sources

In 2025, Bill 17 received Royal Assent, which introduced significant amendments to the Development Charges Act, aimed at improving housing affordability and accelerating development. Key amendments include exemptions for long-term care homes, expanded eligible capital costs, a simplified D.C. by-law amendment process, and deferral of development charge payments for non-rental residential projects until occupancy. The Act also removes interest on mandatory instalment payments for rental and institutional developments, allows early payment options, introduces lower charges under rate freeze provisions, enables combining D.C. services for credit purposes, and provides regulatory clarity on what constitutes local services.

Federal and Provincial Gas Tax

The Canada Community Building Fund (CCBF), formerly known as Federal Gas Tax, is a permanent stable and predictable source of funding provided up front, twice a year, to support local infrastructure priorities. This funding was first announced as part of the 2005 Federal budget and provides over $2 billion annually to municipalities across Canada. Niagara Region receives approximately $16 million indexed at 2% a year annually from the CCBF.

The Provincial Gas Tax is a long-term source of transit funding. The aim of this program is to reduce congestion, improve the environment and support economic growth.

Deferred Revenues Forecast

Amounts in thousands ($)

Deferred Revenue Description	2024 Year-end Balance	2025 Year-end Balance	2026 Committed To Capital and Operating	2026 Transfers From External	2026 Transfers To Operating	2026 Transfers To Capital	2026 Interest Earnings	2026 Year-end Balance
DC - General Government	2,612	2,768	(498)	125	(104)	0	98	2,389
DC - Police Services	1,276	509	(90)	533	(883)	0	48	118
DC - Roads	128,126	149,264	(117,585)	15,501	0	(38,241)	3,609	12,548
DC - Sewer	122,463	127,713	(51,667)	10,983	(2,000)	(150)	4,176	89,055
DC - Water	69,265	71,118	(58,320)	6,031	0	0	1,757	20,586
DC - Emergency Medical	3,645	3,792	(2,268)	367	0	(7,428)	66	(5,471)
DC - LT Care	2,568	4,506	(1,611)	1,682	0	0	196	4,772
DC - POA	466	493	0	0	0	0	17	510
DC - Health	2,494	2,595	0	0	0	0	90	2,685
DC - Social Housing	376	1,555	(508)	0	0	0	6	1,053
DC - Waste Diversion	4,114	4,404	(122)	190	(260)	0	165	4,378
DC – Public Works	2,139	2,847	0	512	0	0	113	3,472
DC - Transit Services	5,121	6,488	(4,306)	912	0	(2,199)	197	1,091
Subtotal - DC	**344,665**	**378,052**	**(236,975)**	**36,836**	**(3,247)**	**(48,018)**	**10,538**	**137,186**
Federal Gas Tax	52,499	40,749	(37,823)	15,653	0	(18,140)	1,632	2,071
Provincial Gas Tax	15,390	18,263	(8,971)	6,846	(1,015)	(1,914)	794	14,003
Subtotal Gas Tax	**67,889**	**59,012**	**(46,794)**	**22,499**	**(1,015)**	**(20,054)**	**2,426**	**16,074**
Total	**412,554**	**437,064**	**(283,769)**	**59,335**	**(4,262)**	**(68,072)**	**12,964**	**153,260**

*The negative balances noted above represents year-end balances after capital commitments for individual reserves; actual year-end balances are positive. It is important to note that there are timing differences based on the rate of collection of DCs and when the project expenditures are committed in the annual capital budget. DCs will continue to be collected over the life of the by-law to match project expenditures and reserve balances are projected to be positive.

Operating funding from Deferred Revenue

The following schedule provides details on deferred revenue funding used for operating programs.

Amounts in thousands ($)

Deferred Revenue Description	Department	Amount of Transfer	Description of Purpose
General Government DCs	Growth, Strategy and Economic Development	104	New Regional Official Plan
Sewer DCs	Wastewater Operations	2,000	Combined Sewer Outflow program
Waste DCs	Waste Management	260	Organics Process
Police DCs	Niagara Regional Police Services	883	New police equipment
Total use of Deferred Revenue for Operating		**3,247**	

Development Charge Collections

Development charge rates are set through the Niagara Region's development charge by-law and are indexed once a year on January 1 using the prescribed index required by the Development Charges Act. Below are the indexed rates and forecasted permit quantities used to forecast 2025 development charge collections.

Residential Development Charge 2026 Rates

Service	Single Detached and Semi-Detached	2+ Bedroom Apartment	Bachelor and 1 Bedroom Apartment	Other Multiples	Special Care/Special Dwelling Units/Rooms
General Government	110	75	46	79	42
Facilities & Fleet	380	257	158	271	142
Police Services	394	268	163	281	147
Roads	13,102	8,906	5,429	9,362	4,921
Emergency Medical	352	240	145	252	133
Long-Term Care	1,645	1,119	682	1,175	618
Courts Services	0	0	0	0	0
Public Health	0	0	0	0	0
Social Housing	0	0	0	0	0
Waste Diversion	232	159	97	168	88
Transit	650	441	269	464	244
Region Wide Services	**16,865**	**11,465**	**6,989**	**12,052**	**6,335**
Sewer	9,925	6,747	4,114	7,090	3,728
Water	5,339	3,629	2,212	3,816	2,005
Urban Services	**15,264**	**10,376**	**6,326**	**10,906**	**5,733**
Rural Area Services	**16,865**	**11,465**	**6,989**	**12,052**	**6,335**
Urban Area Services	**32,129**	**21,841**	**13,315**	**22,958**	**12,068**

Forecasted Residential Development Charge Collections

Service	Single Detached and Semi-Detached	2+ Bedroom Apartment	Bachelor and 1 Bedroom Apartment	Other Multiples	Special Care/Special Dwelling Units/Rooms
Rural Area Rate	16,865	11,465	6,989	12,052	6,335
Estimated Rural Units	84	0	0	224	0
Estimated Rural Charges*	**1,422**	**0**	**0**	**2,696**	**0**
Urban Area Rate	32,129	21,841	13,315	22,958	12,068
Estimated Urban Units	1,242	301	287	588	0
Estimated Urban Charges*	**39,888**	**6,573**	**3,816**	**13,490**	**0**
Total Estimated Charges*	**41,310**	**6,573**	**3,816**	**16,185**	**0**
Total Estimated Collections*(Bill 17)[1]	**12,393**	**1,972**	**1,145**	**4,856**	**0**

*in thousands

[1]Due to changes introduced under Bill 17, which allows non-rental residential DCs to be paid at occupancy rather than at building permit issuance, the timing of collections has been deferred. As a result, the Region's expected residential DC collections for 2026 are projected to decrease by approximately 70%, reflecting the deferral in the timing of payments

Non-Residential Development Charge 2026 Rates

Service	Commercial (per square foot)	Industrial (per square foot	Institutional (per square foot)	Wind Turbines (per unit)
General Government	0.07	0.02	0.05	110
Facilities & Fleet	0.34	0.11	0.28	380
Police Services	0.36	0.11	0.28	394
Roads	8.99	2.96	6.73	13,102
Emergency Medical	0.19	0.05	0.10	352
Long-Term Care	0.79	0.27	0.51	0
Courts Services	0	0	0	0
Public Health	0	0	0	0
Social Housing	0	0	0	0
Waste Diversion	0.05	0.01	0.03	0
Transit	0.66	0.21	0.40	0
Region Wide Services	**11.45**	**3.74**	**8.38**	**14,338**
Sewer	6.95	2.93	5.13	0
Water	3.91	1.64	2.88	0
Urban Services	**10.86**	**4.57**	**8.01**	**0**
Rural Area Services	**11.45**	**3.74**	**8.38**	**14,338**
Urban Area Services	**22.31**	**8.31**	**16.39**	**14,338**

Forecasted Non-Residential Development Charge Collections

Service	Commercial	Industrial	Institutional	Wind Turbines
Rural Area Rate	11.45	3.74	8.38	14,338
Estimated Rural Units	19,170	50,300	5,090	0
Estimated Rural Charges*	**219**	**188**	**43**	**0**
Urban Area Rate	22.31	8.31	16.39	14338
Estimated Urban Units	513,700	232,550	160,280	0
Estimated Urban Charges*	**11,461**	**1,932**	**2,627**	**0**
Total Estimated Collections*	**11,680**	**2,121**	**2,670**	**0**

*in thousands

Capital Funding from Deferred Revenue

The following schedule provides details on deferred revenue funding used for capital projects.

Amounts in thousands ($)

Reserve Description	Department	Amount of Transfer	Project Name
DC – EMS	Public Health	844	2026 EMS New Ambulances
DC – EMS	Public Health	182	2026 EMS New ERV
DC – EMS	Corporate Services	5,676	26-EMS Niagara Falls North Construction
DC – EMS	Corporate Services	726	26-EMS Welland North Construction
Subtotal of DC – EMS		**7,428**	
DC - Roads	Transportation Services	12,455	Cpcty Imprv-Recon RR 57 Thorold Stone Rd ext east of Stanley Ave
DC - Roads	Transportation Services	2,060	Niagara West Service Centre
DC - Roads	Transportation Services	375	Rds Rehab - RR 63 Canborough Rd - RR27 Wellandport Rd to Wellandport Community Centre
DC - Roads	Transportation Services	1,501	Rds Rehab - RR 89 Glendale Ave - Welland Canal to Homer Rd
DC - Roads	Transportation Services	10,200	Rds Rehab - RR49 McLeod Rd Phase 2 - HEPC to Wilson
DC - Roads	Transportation Services	5,000	Int Impr - RR81 York Rd and RR100 Four Mile Creek Rd
DC – Roads	Transportation Services	1,000	Int Imprv-RR57 TSR at Dorchester
DC – Roads	Transportation Services	500	Cpcty Imprv - Hwy 20 Smithville Bypass
DC – Roads	Transportation Services	100	26 Fleet Trans Pavement Marking Service Vehicle
DC – Roads	Transportation Services	170	26 Ann-Misc Road Properties
DC – Roads	Transportation Services	500	26 Ann-Roads Eng for Future
DC – Roads	Transportation Services	2,000	Intersection Improv - RR45 Creek Rd and RR27 Wellandport Rd and RR63 Canborough

Reserve Description	Department	Amount of Transfer	Project Name
DC – Roads	Transportation Services	1,000	50 Merritville Hwy at Beaverdams
DC – Roads	Transportation Services	1,000	Hwy 20 at Balfour Roundabout
DC – Roads	Transportation Services	300	26 Ann-Traffic Signal Program
DC – Roads	Transportation Services	80	26 Ann-Intersection Control Studies
Subtotal of DC – Roads		**38,241**	
DC - Sewer	Wastewater Operations	150	2026 - Meter Installation and Replacement
Subtotal of DC – Sewer		**150**	
DC – Transit	Niagara Transit Commission	1,975	26-On-Demand/Specialized Vehicles - Growth
DC – Transit	Niagara Transit Commission	225	26-Shuttle Vehicles - Growth
Subtotal of DC – Transit		**2,200**	
Total of Development Charges		**48,019**	
Federal Gas Tax	Transportation Services	1,800	Rds Rehab - RR49 McLeod Rd Phase 2 - HEPC to Wilson
Federal Gas Tax	Transportation Services	12,340	26 Ann-Roads Resurfacing
Federal Gas Tax	Water Operations	4,000	2026 - Wastewater Critical Asset Replacement and Risk Management Program
Total of Federal Gas Tax		**18,140**	
Provincial Gas Tax	Niagara Transit Commission	1,000	26-Annual - Replace 40' Conventional Buses (ICIP-NIR-04)
Provincial Gas Tax	Niagara Transit Commission	389	26-Replace 60' Conventional Buses (ICIP-NIR-05)
Provincial Gas Tax	Niagara Transit Commission	525	26-On-Demand/Specialized Vehicles - Growth

Reserve Description	Department	Amount of Transfer	Project Name
Total of Provincial Gas Tax		**1,914**	
Total use of Deferred Revenues for Capital		**68,072**	

Section 7 – Appendices

Appendix 1 – Explanation of Objects of Expenditure

Labor Related Costs – salaries, benefits, and personnel related allowances (meals, clothing, training, etc.).

Administration – costs for audit, advertising, consulting, insurance, contracted services, Court Services expenses, allowances (car, mileage, etc.), telephone, training and related expenses, office supplies, memberships, and other miscellaneous expenses.

Operational & Supply – program specific costs including: chemical, medical, waste management supplies and purchased services.

Occupancy & Infrastructure – costs to repair or maintain property and infrastructure, property tax, leases, and all utilities.

Equipment, Vehicles, Technology – costs to repair or maintain equipment and vehicles, minor equipment purchases, computer licenses and support.

Community Assistance – Ontario Works allowances and benefits program costs, rent supplements and the use of all housing related subsidies.

Financial Expenditures – Interest charges, principal debt payments, tax write-offs, and bad debt expense. The debt related charges included in this section are allocated to departments though indirect allocations & debt.

Partnership, Rebate, Exemption – grants, rebates and exemptions provided to local area municipalities and/or other organizations to support projects within the region.

Taxation – revenues received from local area municipalities including payment-in-lieu, supplemental and power dams revenue; as well as funds received to support waste management, water and wastewater operations, and transit operations.

Federal & Provincial Grants – funds received from the provincial and federal governments.

By-law Charges & Sales – shared services revenue (without shared services agreement), licenses, permits and approvals, and fees and service charges on the User Fee By-Law such as child care fees, health fees, police fees (i.e. accident reports, etc.), seniors homes fees (i.e. long-term care accommodations fees), road fees and other miscellaneous fees (i.e. zoning).

Other Revenue – shared services revenue (with shared services agreement), investment income, Court Services revenue, recycling revenue, housing revenue and other miscellaneous revenue.

Intercompany Charges – direct rate-based costs that are allocated to the beneficial recipient by the department providing the service or goods and calculated based on a pre-established rate (i.e. fleet, fuel, photocopiers, and print shop). The pre-established rate is intended to recover the costs incurred by the service providing department (time and material).

Transfer to Funds – includes all transfers of funds in the current year from the operating program to a reserve. At a corporate level the net of the transfers to reserves and the transfers from reserves represents our total contribution to reserves or draw on reserves in the year.

Transfer from Funds – transfers of funds in the current year to the operating program from a reserve. At a corporate level the net of the transfers from reserves and the transfers to reserves represents our total contribution to reserves or draw on reserves in the year.

Expense Allocation to Capital – eligible costs recorded and managed in the operating program allocated to the capital program.

Indirect Allocation – costs that are not directly traceable to a specific program or department (i.e. HR, finance, procurement, legal, IT, properties, and communications). Indirect costs are common resources shared by several programs and services that require an allocation to determine full cost of the program or service.

Capital Financial Allocation – allocations of all debt charges incurred to programs and services based on projects the debt is issued to fund.

Appendix 2 – Financial Policies and By-Laws

Policies

Accounts Receivable:

Policy Number: C-F-001

Amendment Date: January 1, 2019

In Compliance: Yes ☑

All monies owing to the Niagara Region will be billed and collected as they become due and deposited upon receipt. Charges that have become uncollectable shall be written off according to dollar thresholds.

Tangible Capital Assets Policy:

Policy Number: C-F-003

Amendment Date: September 22, 2022

In Compliance: Yes ☑

This policy outlines standards and guidelines for the processes of Capital Asset Management. Capital Asset Management can be defined as the activities related to program planning, financing and administration of resources for the acquisition, development or construction of tangible capital assets of the Region. It also includes the integration of operating and capital budgets by identifying future financial resources to be allocated from operating funds to operate and maintain these tangible capital assets. This policy also outlines standards and guidelines for identifying, measuring and recognizing expenditures as tangible capital assets in order to facilitate appropriate financial presentation and disclosure.

Cost Allocation Policy:

Policy Number: C-F-004

Amendment Date: January 1, 2013

In Compliance: Yes ☑

This policy outlines principles and guidelines for the processes of cost allocation. Cost allocation can be defined as attributing a cost pool to several cost objects (e.g. job, department, program or beneficial recipient) using a driver that best measures a causal or beneficial relationship between the cost pool and the cost object.

Securities and Developer Deposits:

Policy Number: C-F-005

Approval Date: July 26, 2018

In Compliance: Yes ☑

This policy ensure that the Corporation has adequate security or deposits for the completion of certain works and ensures that successful procurement bidders will enter into formal contracts. Security in the form of deposits, letters of credit, performance bonds, and/or labour & materials payment bonds may be requested by the Corporation.

Donations – Charitable:

Policy Number: C-F-006

Amendment Date: May 20, 1999

In Compliance: Yes ☑

Due to the current trend of funding cutbacks and no tax increases, the Region is not always able to provide sufficient funds for worthwhile projects. The Region will become more reliant on donations from individuals, groups, organizations and businesses to carry out projects that would otherwise be deferred until funding becomes available. The Region is able to accept donations and provide "official tax receipt for income tax purposes" as prescribed by Canada Revenue Agency; therefore it is necessary to establish a procedure for handling donations.

Financing Lease Policies and Goals:

Policy Number: C-F-008

Amendment Date: December 11, 2002

In Compliance: Yes ☑

Regional Council has the authority under subsection 210.1 of the Municipal Act to enter into an agreement for the provision of municipal capital facilities. Agreements under this section may include financing leases. As Regional Council recognizes that there are inherent risks associated with financing leases, compliance with this policy will ensure that the necessary due diligence is undertaken by staff in the review of all financing lease agreements and that Regional Council is provided full disclosure on the impacts of these leases prior to entering into any agreement for the provision of municipal capital facilities.

Investment Policy:

Policy Number: C-F-009

Amendment Date: September 26, 2024

In Compliance: Yes ☑

The purpose of this policy is to establish procedures and practices for an Investment Program designed to maximize the use of funds held in Region accounts through a program of term investments.

Petty Cash:

Policy Number: C-F-010

Approval Date: May 20, 1999

In Compliance: Yes ☑

To establish a procedure for all Regional Petty Cash funds including Senior Citizens Trust Petty Cash funds.

Property Valuation Studies – Participation with Area Municipalities:

Policy Number: C-F-011

Approval Date: January 20, 2000

In Compliance: Yes ☑

The Regional Municipality of Niagara wishes to partner with Area Municipalities in the conduct of Property Valuation Studies, where a successful defense of a Property Assessment Appeal will result in additional tax benefit to the Region.

Release of Trust Funds of Deceased Residents:

Policy Number: C-F-012

Approval Date: June 8, 1995

In Compliance: Yes ☑

To ensure that Regional staff are aware of the documents and information required prior to the release of funds held in trust for a deceased resident of one of the Homes for the Aged operated by the Region. These requirements differ depending on whether the deceased left a Will or not.

Reserve and Reserve Funds Policy:

Policy Number: C-F-013

Amendment Date: September 22, 2022

In Compliance: Yes ☑

This policy supports prudent fiscal management by outlining both the appropriate use and funding of all Reserves and Reserve Funds, ensuring economic resources are available to promote affordability and sustainability within operating and capital programs.
This policy is based on the following principles:

a) Manage and consolidate reserves that are maintained for similar purposes to enable effective leveraging of corporate resources.
b) Provide clear definitions of reserves and reserve funds, based on their funding sources, purpose and intended use (see definitions).
c) Transparency through identifying accountabilities and reporting requirements.
d) Ease of administration and flexibility to manage business needs and to establish targets tied to corporate needs.

Tax Rebates for Charitable Organizations:

Policy Number: C-F-017

Amendment Date: March 17, 2005

In Compliance: Yes ☑

The purpose of this policy is to provide tax rebates:

a) To eligible charities occupying commercial or industrial property that were previously exempt from paying the Business Occupancy Tax (BOT),
b) To organizations occupying residential property as defined under section 325 (1) of the Municipal Act, 2001, and
c) To organizations as defined under section 6 of the Assessment Act.
d) This policy recognizes that the Fair Municipal Finance Act, 1997 may have impacts on the amount of property taxes such organizations are required to pay, either directly or indirectly, and provides relief in the form of tax rebates subject to certain conditions as set out in the policy.

Securities and Developer Deposits:

Policy Number: C-F-019

Approval Date: July 26, 2018

In Compliance: Yes ☑

This policy ensures that the Corporation has adequate security or deposits for the completion of certain works and ensures that successful procurement bidders will enter into formal contracts. Security in the form of deposits, letters of credit, performance bonds, and/or labour & materials payment bonds may be requested by the Corporation.

Financial Reporting and Forecasting:

Policy Number: C-F-020

Approval Date: July 26, 2018

In Compliance: Yes ☑

The purpose of this policy is to ensure that financial forecasting and variances are reported and reviewed in a timely manner in order to make informed decisions at the Region. This will assist in ensuring significant departures from budget are identified early enough to take corrective action to avoid a large deficit or surplus at year end. In addition, this policy will establish an approval framework for key annual financial schedules and reports.

Inventory:

Policy Number: C-F-021

Approval Date: July 26, 2018

In Compliance: Yes ☑

This policy ensures that inventory within a department with a total value greater than $25,000 and acquired and not used within one month is properly recorded and secured and inventory counts are performed at least annually.

Appendix 2

Operating Surplus-Deficit Policy:

Policy Number: C-F-022

Approval Date: July 26, 2018

In Compliance: Yes ☑

This policy ensures prudent fiscal management of the Niagara Region's financial resources including how annual operating surplus or deficits will be distributed with consideration of the current and future needs of the Niagara Region.

Purchasing Card Policy:

Policy Number: C-F-023

Amendment Date: July 26, 2018

In Compliance: Yes ☑

This policy ensures that there are financial controls in place for the use of Purchasing Cards.

Asset Management Policy:

Policy Number: C-F-024

Approval Date: June 27, 2024

In Compliance: Yes ☑

The purpose of this policy is to guide the development and implementation of the Region's asset management framework, asset management plans and strategy in accordance with the requirements of Ontario Regulation 588/17 Asset Management Planning for Municipal Infrastructure (O. Reg. 588/17) and Infrastructure for Jobs and Prosperity Act, 2015. The goal is to create and maintain consistent and integrated practices in asset management across the organization, facilitate logical and evidence-based decision-making for the management of infrastructure assets, and support the delivery of sustainable community services now and in the future. It expresses the commitment and intentions of the Region to strike the right balance of level of service, associated risk and costs.

Regional Development Charges Payment Deferral Policy:

Policy Number: C-F-025

Approval Date: October 17, 2019

In Compliance: Yes ☑

This policy establishes guidelines related to applications for, and the administration and issuance of, Regional development charge deferral agreements pursuant to section 27 of the Development Charge Act, 1997.

Employee Travel and Expense Policy:

Policy Number: C-F-026

Approval Date: November 14, 2019

In Compliance: Yes ☑

The purpose of this policy is to provide guidance on the claiming and reimbursement of expenses incurred by employees for Regional business. This guidance will be based on the following four (4) key principles:

- Accountability: Niagara Region is accountable for funds used to reimburse travel, meal, and other expenses submitted by employees, and employees are accountable to Niagara Region for compliance with this policy and related procedure. All expenses incurred by employees must support the Region's objectives.
- Transparency: The rules surrounding travel, meal, and other expenses and employee reimbursement for these expenses will be clear, easily understood, and available to all employees.
- Value for money: Funds must be used prudently and responsibly. All travel, meal, and other expenses must support Regional business, be necessary and economical with due regard for health and safety, and have appropriate authorization.
- Fairness: Legitimate, authorized expenses incurred by employees during the course of Regional business will be reimbursed promptly.

Appendix 2

Capital Financing Policy:

Policy Number: C-F-027

Approval Date: October 10, 2019

In Compliance: Yes ☑

This policy establishes principles and practices for preparing Niagara Region's Capital Budget, operating impacts and multi-year capital forecast and the prudent use of funding. The Region recognizes the importance of creating a capital financing strategy. This strategy will utilize the following principles:

- Ensure long-term financial sustainability and flexibility
- Maintain a strong credit rating
- Adhere to statutory requirements

Affordable Residential Units Regional Development Charges Exemption Policy:

Policy Number: C-F-029

Approval Date: September 25, 2025

In Compliance: Yes ☑

This Policy establishes principles and practices for exempting Affordable Residential Units, as defined in this Policy, from the Regional Development Charges in accordance with section 4.1 of the DC Act.

By-Laws

Budget Control By-Law:

By-Law Number: 2017-63

Approval Date: July 20, 2017

In Compliance: Yes ☑

The Purpose of this By-Law is to:

1. Establish financial controls while allowing flexibility to alter plans as economic and political circumstances or service demands change, and maintaining stability for the taxpayers of Niagara;
2. Establish the appropriate authority required by Regional staff to manage Council-approved budgeted resources for Operating Programs, Operating Projects and Capital Projects;
3. Ensure that the Region's resources are utilized for the purposes intended through the approval of the annual Operating and Capital Budgets;
4. Maintain public accountability and transparency;
5. Ensure alignment with Regional Council's strategic priorities.
6. In order to achieve the preceding purposes, goals and objectives of this By-law it is important that all persons involved in Niagara Region Budget process abide by the requirements of this By-law.

Appendix 2

Budget Planning By-Law:

By-Law Number: 2019-79

Approval Date: October 17, 2019

In Compliance: Yes ☑

The Purpose of this By-Law is to:

1. Establish the timing of annual budget approval as predictable and sufficient for obtaining Council approval.
2. Ensure sustainability of Niagara Region's level of service.
3. Ensure transparency in the communication of budget planning.
4. Ensure alignment with Regional Council's strategic priorities.
5. Establish expectations of staff for the development of the annual budget.
6. In order to achieve the preceding purposes, goals and objectives of this By-law it is important that all persons involved in Niagara Region Budget process abide by the requirements of this By-law
7. Establish social determinants of health as a consideration in program and budget decisions

Procurement By-Law:

By-Law Number: 2025-57

Approval Date: August 13, 2025

In Compliance: Yes ☑

The purposes, goals and objectives of this By-law and of each of the methods of Purchasing authorized herein are:

1. to encourage competition among Bidders;
2. to obtain best value in the procurement of Deliverables;
3. to ensure fairness, objectivity, accountability, and transparency in the Procurement Process;
4. to encourage environmentally responsible and sustainable Procurement while maintaining fiscal prudence; and
5. to have regard for the accessibility of persons with disabilities in consideration of Deliverables purchased by Niagara Region in accordance with Niagara Region's policies in respect of accessibility.

Appendix 3 – Acronym Descriptions

This list provides definitions of acronyms used in relation to the budget.

Acronym	Description
##-	Year of the Capital Project approval e.g. 20-Project is a 2020 capital project
AARI	Average Annual Renewal Investment
ABCs	Agencies Boards and Commissions
ABD	Allocation between Departments
AM	Asset Management
AMO	Asset Management Office
AMP	Asset Management Plan
AODA	Accessibility for Ontarians with Disabilities Act
ARL	Annual Repayment Limit
AWD	Allocation within Departments
BCI	Bridge Condition Rating
BPS	Biosolid Pump Station
BRCOTW	Budget Review Committee of the Whole

Acronym	Description
CAMP	Capital Asset Management Policy
CAMRA	Corporate Asset Management Resource Allocation
CAO	Chief Administrative Officer
CBA	Collective Bargaining Agreement
CBRN	Chemical, Biological, Radiological, Nuclear
CCBF	Canada Community Building Fund
CCTV	Closed Circuit Television
CEW	Conducted Energy Weapon
CNR	Canadian National Railway
COCHI	Canada Ontario Community Housing Initiative
CORE	Community Oriented Response and Engagement
COS	Cost of Service
CPAP	Continuous Positive Airway Pressure
CPLTC	Community Paramedicine Long Term Care
CRM	Customer Relationship Management

Acronym	Description
CSO	Combined Sewer Overflow
CTAS	Canadian Triage Acuity Score
CVA	Current Value Assessment
CVR	Capital Variance Reserve
CWELCC	Canada-Wide Early Learning and Child Care Program
DC	Development Charge
DONP	Dedicated Offload Nursing Program
EA	Environmental Assessment
EMS	Emergency Medical Services
EOL	End of Life
EOM	End of Mortgage
ePCR	Electronic Patient Care Reporting
EPR	Extended Producer Responsibility
ERP	Enterprise Resource Planning

Acronym	Description
ERV	Emergency Response Vehicle
ESA	Environmental Site Assessment
EV	Electronic Vehicle
F/X	Foreign Exchange
FTE	Full Time Equivalent
GBA	Gross Budget Adjustment
GFOA	Government Finance Officers Association
GHG	Greenhouse Gas
HEIP	Health Equity Informed Planning
HIA	Health Impact Assessment
HPP	Homelessness Prevention Plan
HR	Human Resources
HRIS	Human Resources Information System
HAS	Housing Services Act
HVAC	Heating Ventilation and Air Conditioning

Acronym	Description
IAW	International Agriculture Worker
ICIP	Investing in Canada Infrastructure Program
IPAC	Infection Prevention and Control
IT	Information Technology
IO	Infrastructure Ontario
KPI	Key Performance Indicator
LAM	Local Area Municipality
LCS	Leachate Collection System
LMS	Learning Management System
LOS	Level of Service
LTC	Long Term Care
MBNC	Municipal Benchmarking Network Canada
MECP	Ministry of Environment Conservation and Parks
MFIPPA	Municipal Freedom of Information and Protection of Privacy Act

Acronym	Description
ML	Megalitres (1 million litres)
MOH	Medical Officer of Health
MOU	Memorandum of Understanding
MPAC	Municipal Property Assessment Corporation
MRF	Material Recycling Facility
MSP	Master Service Plan
MTO	Ministry of Transportation of Ontario
MY	Multi-year
NPCA	Niagara Peninsula Conservation Authority
NRH	Niagara Regional Housing
NRPS	Niagara Regional Police Service
NTC	Niagara Transit Commission
PCI	Pavement Condition Rating
PFA	Program Financial Analyst
PGT	Provincial Gas Tax

Acronym	Description
PHIPA	Personal Health Information Protection Act
PIL	Payments in Lieu of Taxes
PMO	Project Management Office
POA	Provincial Offences Act
PSAB	Public Sector Accounting Board
PSAS	Public Sector Accounting Standards
PW	Public Works
RES	Real Estate Services
RGI	Rent Geared to Income
ROI	Return on Investment
RWIS	Road Weather Information System
S&P	Standard & Poor's rating agency
SAEO	Social Assistance and Employment Opportunities
SCADA	Supervisory Control and Data Acquisition
SDOH	Social Determinants of Health

Acronym	Description
SDWA	Safe Drinking Water Act
SF	Sinking Fund
SNIP	Smarter Niagara Incentive Program
SOAR	Security Orchestration Automation and Response
TAC	Tenant Advisory Committee
TCA	Tangible Capital Asset
tCO2e	Tonnes of CO2 Equivalent
TIG	Tax Increment Grant
TMP	Transportation Master Plan
WIP	Work in Progress
WM	Waste Management
WMSP	Waste Management Strategic Plan
WTP	Water Treatment Plant
WWTP	Wastewater Treatment Plant
W WW	Water Wastewater

Acronym	Description
WWWMSP	Water Wastewater Master Service Plan
YTD	Year to Date
YTM	Yield to Maturity

Appendix 4 – Glossary of Terms

This glossary provides definitions of terms used in relation to the budget.

Term	Description
Accrual	Revenues earned or expenses incurred which impact a company's net income on the income statement, although cash related to the transaction has not yet changed hands.
Allocations	The process of distributing the cost to deliver corporate support services across various departments and/or cost centres. For example, the Region divides the cost of providing IT support services across all departments.
Amortization	An accounting technique used to periodically lower the book value of a loan or an intangible asset over a set period of time.
Annual Report	A comprehensive report on an organization's activities and financial performance over the course of one financial year.
Appeal	The process of applying to an authoritative organization to change a decision. For instance, if you disagree with MPAC's assessment of your property, you have the option to file an assessment appeal. If you are disputing your tax bill, you may file a tax appeal.
Appreciation	An increase in the value of an asset or good over time.
Assessment Growth	The sum of all of the changes that happen to a property within a calendar year, including: • New construction • Major renovations • Demolitions • Property value appeals

Term	Description
Audit	An official inspection of an individual’s or organization’s accounts
Budget	A budget is a financial plan that outlines the money the Region will raise and spend within a year. It is the plan that aligns the Region's priorities with the services we deliver to residents. It directs what infrastructure will be purchased, built and repaired.
Capital Budget	The capital budget is the annual plan for the purchase of capital assets. Capital assets include things like: • Roads • Water treatment plants • Sewers • Buildings • Machinery and equipment The Region updates a 10-year capital budget and plan each year to ensure that we have enough funds to maintain our aging infrastructure. Additionally, we plan for higher replacement cost of assets and new projects that will support community growth.
Capital Expenditure	Resources spent by an organization on the purchase, replacement or improvement of a long-term physical or fixed asset such as land, buildings or equipment.
Claw Back	When MPAC re-assesses all properties in Ontario, some commercial, industrial or multi-residential properties decline in value. Ordinarily, this decline would decrease property tax. However, the capping program uses a "claw back" to fund revenue shortfall resulting from lower assessment values by withholding some or all of the reduction to property owners.

Term	Description
Credit Rating	A credit rating is an estimate of the organization's ability to meet their financial commitments based on previous transactions. Niagara Region's credit rating is evaluated by Standard and Poor's bond agency each year. The Region has maintained its "AA" credit rating with a stable outlook.
Credit Risk	The potential that an organization or person who borrows money from a bank will fail to meet its required payment terms.
Debentures	A marketable security (type of investment) issued by a business or other organization to raise money for long-term activities and growth.
Debt	Annual principal and interest costs included in the operating budget to pay for the construction of new capital projects (i.e. roads, bridges, buildings, water plants). Debt differs greatly from a deficit as it is often used to pay for significant capital projects, while a deficit refers to not having enough money to pay for operating expenses.
Deferred Revenue	Products or services that have not yet been provided to the customer. As the product or service is delivered over time, it is recognized as revenue on the income statement. An example of this would be development charges, gas tax and government grants.
Deficit	A deficit would occur if the Region's actual net operating expenses exceeded its budgeted net operating expenses. Deficit differs greatly from debt in that a deficit refers to not having enough funds to pay for operational expenses like salaries, utilities or fuel. Debt, on the other hand, pays for significant infrastructure projects where you have an asset (i.e. new roads, bridges, water plants). It's important to note that the province does not allow Niagara Region to run a deficit.
Depreciation	A reduction in the value of an asset with the passage of time, due in particular to wear and tear.

Term	Description
Development Charges	Fees collected from new property developments and redevelopments in order to pay for growth related costs such as roads, water, wastewater and planning costs. These are required to provide service and accommodate growth.
Financial Forecast	A projection of Niagara Region's year-end financial results. The forecast is used as guidance for financial decisions and recommendations.
Fixed Cost	Fixed costs are fees that do not change based on the amount of services you use. The cost to operate the Region's water system is 90 per cent fixed.
Fund	A pool of money set aside for a specific purpose.
General Tax Levy	Paid for by Regional property taxes and charged at the same rate regardless of the municipality the resident lives in. Pays for services including Niagara Regional Police, Emergency Medical Services, attracting new industries and planning livable spaces.
Grants	All funds received from the provincial and federal governments to help pay for programs and services delivered by the Region.
Gross Operating Budget	The total cost to deliver programs and services. This is before funding and subsidies for cost-shared services are applied.
Investments	A monetary asset purchased with the intent that the asset will provide income in the future.
Levy	Includes all revenue received from area municipalities (on behalf of residents), including Regional property taxes, payment-in-lieu and supplemental.

Term	Description
Liquidity	The ability of an organization to obtain funds to meet immediate or short-term financial obligations.
Mandated Services	Under provincial and federal regulations, Niagara Region is required to provide a variety of programs and services for residents, businesses, organizations and municipalities.
Municipal Property Assessment Corporation (MPAC)	A non-profit corporation responsible for assessing the value of homes and businesses across the province.
Net Operating Budget	The cost to deliver programs and services after external funding and subsidies for cost-shared services are applied. This is the amount of the operating budget that is paid for by your Regional property taxes, water and wastewater rates, or special tax levies.
Property Assessment	The process of establishing a dollar value for your home or business for property tax purposes.
Property Class	MPAC assigns all properties and/or land in Ontario to one of seven classes according to its primary use: • Residential • Multi-residential • Commercial • Industrial • Pipeline • Farm • Forest • Landfill

Term	Description
Property Reassessment	Every four years MPAC reevaluates the current value of your property or home. Depending on the value of your home (increase value or decrease), you may pay more or less property taxes.
Property Taxes	Taxes charged to property owners according to the assessed value of each property. Property taxes are collected and administered by the local area municipality in which the property is located. The local municipality distributes the Region its share of property tax revenue and the education property taxes to the Ministry of Education.
Reserves	Money set aside to mitigate future fluctuations in the economy, changes to government funding and unanticipated events. Examples include: • Taxpayer relief • General capital levy • Employee Future benefits reserve
Revenue	Money received through ordinary activities. The Region receives its revenue from user fees, services charges, grants and investment income.
Social Determinants of Health	The economic, social and environmental conditions that influence individual and group differences in health status, including income, education, employment, early childhood development, food insecurity, housing, social exclusion and social safety network, health services, aboriginal status, gender, sexuality, race and disability.
Subsidy	Funding received from other levels of government to offset the cost for programs that Niagara Region delivers on their behalf.

Term	Description
Supplemental Revenue	Additional money received within the calendar year as a result of assessment growth. This money is budgeted for based on historical trends and used to fund existing programs and services.
Surplus	A surplus occurs when the Region spends less than it thought it would, or raises more revenue than planned. Niagara Region allocates surpluses to reserves.
Tax Capping	The Province of Ontario introduced the Tax Capping program to protect commercial, industrial, and multi-residential properties from significant tax increases. This program limits or "caps" tax increase at 10 per cent as a result of changes to property value. Capping protects landowners from paying the full amount of taxes based on the assessed value of the property as they are paying less tax than if they calculate their taxes using the general formula.
Tax Increment Grant (TIG)	A grant provided by the Region directly related to a development. TIGs provide financial incentive to help offset the increased property taxes that result from the rehabilitating, redeveloping or developing buildings and properties.
Tax Write-offs	Loss of revenue due to reductions in property assessment values.
Transit Special Tax Levy	Paid for by Regional property taxes and varies between municipalities based on service levels. Pays for transit services across the Region.
Uploading	The alignment of service delivery between municipal and provincial (or other levels) governments.

Term	Description
User Fees	Includes shared services revenue without shared services agreement, licenses, permits, approvals, and fees and service charges on the User Fee By-Law such as: • Child care fees • Health fees • Police fees (i.e. accident reports, etc.) • Seniors homes fees (i.e. long-term care accommodations fees) • Road fees • Other miscellaneous fees (i.e. zoning)
Variable Cost	Variable costs are fees that change based on the volume of services you use.
Waste Management Special Tax Levy	Paid for by Regional property taxes and varies between municipalities based on number of residential units in each municipality and service levels. Pays for services including capital design and construction, waste collection and diversion, policy and program development, and waste disposal operations for open and closed landfill sites. The division is also responsible for public education and outreach and enforcement of the Waste Management By-Law.
Water and Wastewater Rates	Pays for rate based services such as water and wastewater treatment, biosolids management and lab services. Costs for these services are charged to municipalities based on usage. The rates charged to residents for each of these services will vary depending on where they live.

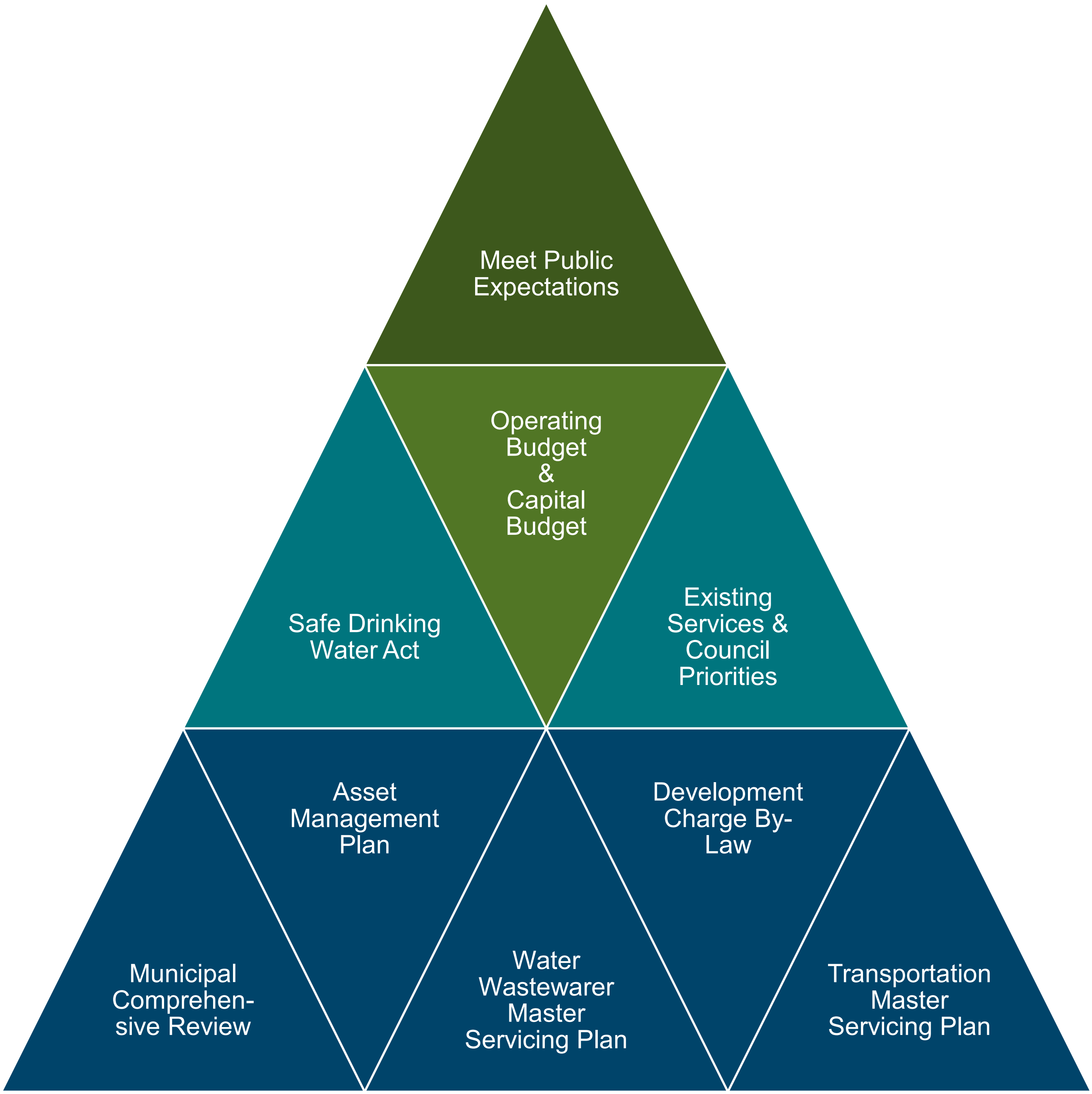
Appendix 5 – Basis of Accounting and Financial Reporting

Fund Structure and Basis of Budgeting

Niagara Region uses fund accounting for budgeting purposes. Each established entity is self-balancing. The Regional budget is composed of three primary funding sources – General Tax Levy supported services, Rate supported services, and Special Levy supported services. Each of these includes an operating fund, capital fund and reserve funds. General Tax Levy and Special Levy supported services are levied on the assessed value of property. Rate supported services include water and wastewater, which are billed separately to the Local Area Municipalities.

The Municipal Act, Ontario Regulation (O. Reg.) 284/09 Budget Matters – Expenses, requires municipalities to budget for amortization expense, post-employment benefits and solid waste landfill closure and post closure expenses or, if the municipality does not budget for these items, to report to Council advising of these exclusions. To comply with this regulation the Niagara Region reports on how these expenses are to be funded before Council adopts the budget. However, Niagara Region does not budget for these items.

The operating and capital budgets are approved each year by Regional Council for the period of January 1 to December 31.



The budget takes into account all approved reviews and plans that guide our existing service levels and priorities. Our capital plan is then built on all approved plans and aims to maintain current service level and enhance areas of priority. The impacts of financing capital are then included within the operating budget, which will also be prepared with current service levels and Council priorities as building blocks to meet the public's expectations.

Appendix 5

Operating Fund

Activities are budgeted annually for each program based on the estimated operating costs. The operating budget includes annual expenditures for personnel costs, administrative expenses, materials, supplies and utilities, purchased services, Social Assistance and Housing Provider, financial expenditures, minor capital equipment and renovations, debt charges, reserve transfers, subsidy revenue for Ontario and Canada grants and program fees and service charges.

There are many considerations in developing budgets. Included are compensation agreements, inflation, mandated service requirements, Council Business Plan, Council Guidance, and customer needs. At the end of any given budget year as part of the year-end process, any net surplus or deficit is transferred to or from reserves and/or reserve funds in accordance with the Council approved Surplus/Deficit policy, ensuring a closing balance of $0 in the operating fund.

Niagara Region budgets by program, which reflects expenditures and revenues based on program delivery and responsibility. Niagara applies best practices in budgeting by allocating corporate support costs. This methodology introduced in the 2013 budget divides support costs into categories and then allocates the cost to program /services based on program usage. The new model fully allocates all identified supports cost to programs and services.

Capital Fund

Capital projects are generally budgeted in one year; however they should be budgeted in multiple years if each element is considered an independent discreet project for example, design and construction. Niagara Region’s capital budget includes expenditures and financing sources to acquire and/or construct tangible capital assets such as regional facilities, roads, bridges, EMS stations, long-term care facilities, water and wastewater treatment plants, waste management facilities and the purchase of fleet related equipment. The capital budget is established on a project by project basis, where the budget includes the full cost of the project regardless of if costs are incurred in more than one fiscal year.

The corresponding expenditures may materialize over several years as the project is completed. Upon completion, each project is closed and any surplus or deficit is transferred to a Capital Variance Project to be used in the event of contingency expenditures as a result of unforeseen costs. During the year the balance within the capital variance project is monitored and a recommendation is made to Council to move funds back to the appropriate reserve or reserve fund to be used as funding sources for future Capital Budgets in accordance with the Council approved Capital Asset Management Policy.

Appendix 5

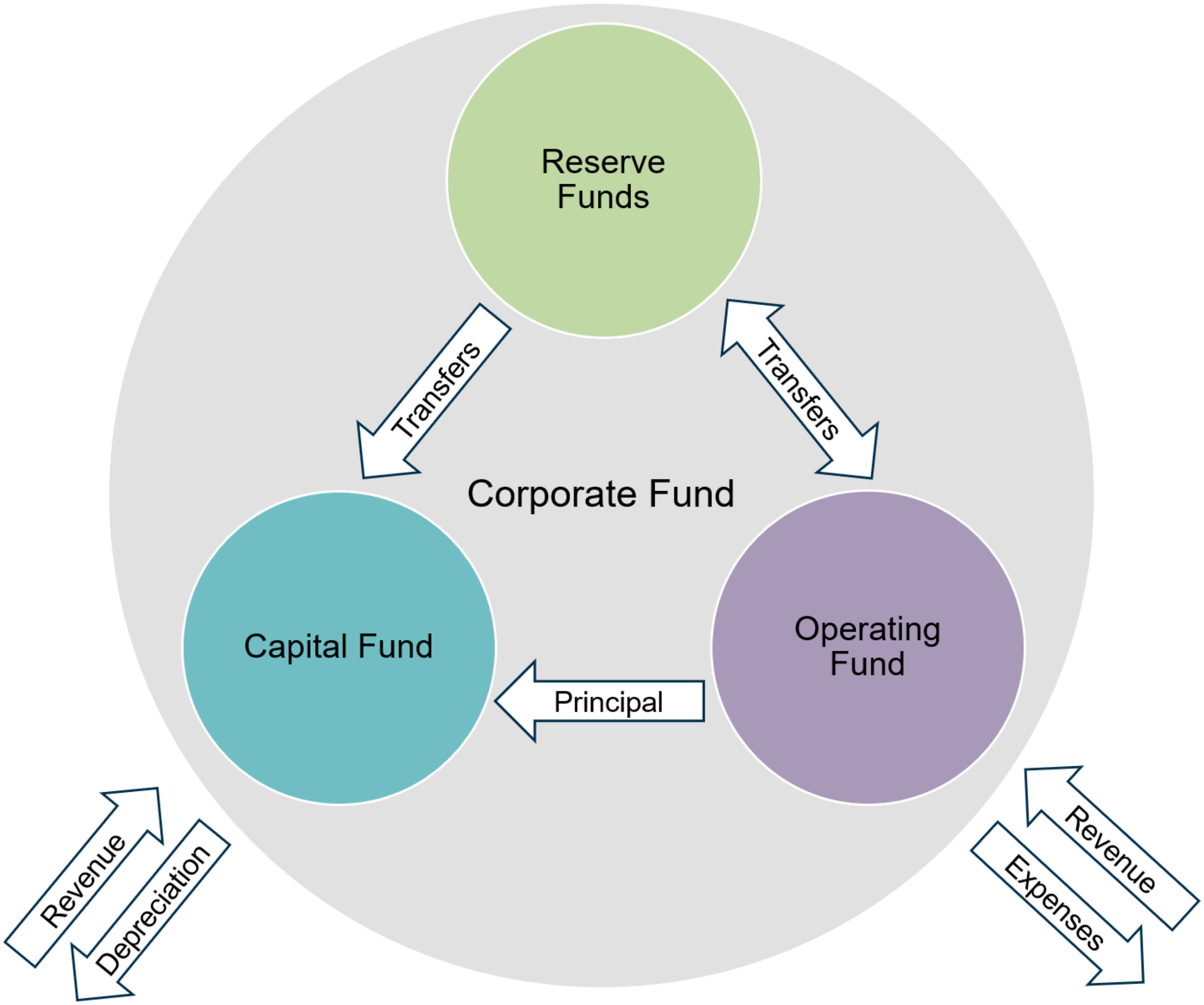
Reserve Funds

The use of reserves is an integral part of the budget planning process and is an important financial tool in developing short and long-term fiscal policies. Prudent reserve utilization helps to mitigate fluctuations in taxation and rate requirements and assist in funding capital projects. The Region recently approved a policy on Reserves. Included in the policy is the categorization of reserves for specific purposes:

- Commitment
- Future liability
- Specified contribution
- Corporate stabilization
- Department specific
- Rate program

Appendix 5

Inter-Fund Relationships



Arrows denote the increase and reduction of equities within the Corporate Fund and through impacts from external factors such as revenues and expenses (including depreciation) incurred in the normal course of business.

Transfers from Reserve Funds to the Capital Fund reduce reserve equity to allow for capital project spending in year and are detailed within the Transfers from Reserves to Capital section.

Debentures are issued annually with proceeds funding the capital program. Principal on these debentures is budgeted and paid for within the Operating Fund and are detailed within the Issued Debt Forecast section.

Transfers between Reserve Funds and the Operating Fund increase and decrease both funds depending on the nature and direction of the transfer. Transfers increasing the Reserve Funds' balances are detailed within the Transfers to Reserves from Operating section. Transfers reducing the Reserve Funds' balances are detailed within the Transfers from Reserves to Operating section.

Capital projects occasionally receive external funding, typically coming from other levels of government (federal, provincial, and local municipality) or property developers through Development Charges and direct requests for infrastructure services. The external funding for the submitted capital program is summarized within the Capital Revenue Summary by Department section.

Capital expenditures are not immediately classified as a reduction to the Capital Fund; they instead are treated as “work-in-progress” and remain within the balance sheet. After an asset has reached the point that it is being used for the purposes it was budgeted for it will begin to depreciate. This depreciation reduces the Capital Fund balance.

The Operating Fund receives revenue from various sources that vary based on the services provided to the public. These revenues are grouped into property taxation, rate requisitions (taxation), federal and provincial grants, by-law charges and sales, and other revenues. These revenues are detailed within the Operating Revenue Detail section.

Operating Fund expenses are incurred to provide services to the public. Examples of expenses made for services to the public include, but aren't limited to, fuel costs for snow plows and ambulances, salaries of nurses, personal support workers, and others, utilities for administrative buildings and low income housing units, grants to support job creation and not-for-profit organizations. These expenses are summarized within the Operating Budget Summary sections.

Appendix 5

Relationship between Departments and Reserves

As outlined in the Niagara Region's Reserve and Reserve Fund policy as the purpose for each reserve, use of funds is limited to programs of specified departments. An "X" signifies that a reserve can be used to fund the department or departments denoted by the column header.

Fund Name (Reserve Type)	General Tax Levy Programs	Courts Services	Niagara Regional Housing	Niagara Regional Police Service	Water	Waste Water	Waste Manage-ment	Niagara Transit
General Capital Levy	X	X	X	X				
Infrastructure Deficit	X							
Waste Management Capital							X	
Wastewater Capital						X		
Water Capital					X			
Encumbrance	X	X	X	X	X	X	X	X
Taxpayer Relief	X	X	X	X				
Waste Management Stabilization							X	
Wastewater Stabilization						X		
Water Stabilization					X			
Future Benefit Costs	X							
Smart Growth	X							
Self Insurance	X							
Landfill Liability							X	
Circle Route Initiatives	X							
Hospital Contribution	X							
Court Services Facility Renewal		X						
Police Vehicle and Equipment Replacement				X				

Fund Name (Reserve Type)	General Tax Levy Programs	Courts Services	Niagara Regional Housing	Niagara Regional Police Service	Water	Waste Water	Waste Manage-ment	Niagara Transit
Police Capital Levy				X				
Ontario Police Video Training Alliance				X				
NRH Owned Units			X					
Housing Services			X					
Police Services Board Contingency				X				
Police Contingency				X				
Police Accumulated Sick Leave				X				
Police Future Benefit Cost				X				
Police WSIB				X				
Transit Capital								X
Transit Stabilization								X
Transit Future Benefit Costs								X
Vision Zero Road Safety Program Reserve	X							

Appendix 6 – Reconciliations to 2025 Budget Summary

Budget Reconciliation – 2025 Approved versus Adjusted

Throughout the year, budget adjustments are made to reflect revised external funding for programs and to reallocate costs between departments or accounts due to operational changes. The primary drivers of the external funding adjustments are Ministry funded programs as they set their budgets following Regional budget approval. However, the Ministries want to see these dollars reflected in the Region's budget. For this reason, adjusting the gross levy budget throughout the year had been standing practice of Niagara Region. Adjusting the gross budget has no impact on the net tax levy or rate requisition as both external revenue and expenses are increased equally to reflect program requirements. Below is a summary of gross budget adjustments that were processed in 2025. These adjustments show the changes from the Council approved budget for 2025 to the adjusted budget that is being used as the starting point for the 2026 budget. Reallocations of costs within departments or categories are not summarized below. The adjusted budget is presented throughout this budget summary.

Amounts in thousands ($)

Department	Gross Budget	Permanent FTEs	Reason for Adjustment
Unadjusted Budget	**1,562,404**	**4,894**	**2025 Council Approved Budget**
General Government	1,243	0	To reclassify Gilmore Lodge and Cole Farm SPS debt from unissued to issued after late issuance in 2024, and to correct related budget timing impacts by adjusting transfers and reducing the overstated General Capital Levy reserve balance.
Corporate Administration	-35	0	Transition from an externally supported Incident Monitor system in HR to an internally supported solution, with the associated budget reallocated to IT.
Office of the Deputy CAO	1,066	12	To move Customer, Mail, and Courier Services from Corporate Services to the Office of the Deputy CAO
Corporate Services	35	0	Transition from an externally supported Incident Monitor system in HR to an internally supported solution, with the associated budget reallocated to IT.

Department	Gross Budget	Permanent FTEs	Reason for Adjustment
Corporate Services	250	0	Add funding within Budget Planning and Strategy for consulting related to the 2027 DC Background Study, funded by Development Charges – General Government.
Corporate Services	(1,066)	(12)	To move Customer, Mail, and Courier Services from Corporate Services to the Office of the Deputy CAO
Community Services	835	0	Funding for the Reaching Home program increased for 2024–25 and 2025–26 after the budget submission, supporting Buchanan supportive housing costs (Jan–Mar), a homelessness specialist position (Apr–Dec), and expanded community agency contracts.
Community Services	431	0	To record an increase in federal revenue from a late Public Safety Canada announcement for the Building Safer Communities Fund (BSCF) after the 2025 operating budget approval, along with adjustments for BSCF carryforward revenue from the previous fiscal year (April 1, 2024–March 31, 2025).
Community Services	2,136	6.3	To record additional provincial grant revenue from the Ministry of Education (COM 17-2025) for non-profit child care capital expansion, and to recognize 6.3 FTEs already included in the 2025 CWELCC funding allocation to support Region-operated child care centres.
Community Services	0	0.3	To re-purpose community assistance expenditure budget within children's services to labor related costs to support enhancing the Special Needs Resourcing Program per COM 12-2025.

Department	Gross Budget	Permanent FTEs	Reason for Adjustment
Public Health & Emergency Services	624	0	To record 2024–2025 and 2025–2026 grant revenue from Health Canada for the Harm Reduction in Motion program, with the 2026 portion to be budgeted and spent in the 2026 operating budget.
Public Works - Levy	1,498	0	To record Budget Amendment as approved by council in PW 16-2025. The amendment seeks to transfer funds from the Vision Zero Road Safety Program Reserve to fund the Road Safety Plan as outlined in appendix 2 of PW 16-2025.
Subtotal – General Tax Levy Departments	**7,017**	**6.6**	
Niagara Regional Police Services	152	0	To implement the approved NRPS memorandum endorsed by the Chief of Police and Acting Director of Finance, recognizing additional secondment and grant revenues to support machinery, equipment, and incremental staffing costs.
Niagara Regional Police Services	163	0	To record the Border Enforcement Security Task Force (BEST) secondment, beginning in March 2025. The budgeted 2025 cost for the secondment is funded through a transfer from the Police Contingency Reserve per CL-C 31-2025.
Subtotal – Agencies, Boards and Commissions	**314**	**0**	

Department	Gross Budget	Permanent FTEs	Reason for Adjustment
Niagara Transit	200	0	The former advertising supplier for NTC owned a number of bus stops and shelters across Niagara that would have been lost if the Pattison contract ended. As identified in prior report NTC 37-2025, assuming ownership of these shelters would result in additional ongoing cleaning and maintenance costs, offset by new revenues from the Pattison agreement. With the new agreement now in effect, the budget is being adjusted to increase fleet maintenance funding for the 2025 operating year.
Subtotal – Transit Special Tax Levy	**200**	**0**	
Total Base Budget Adjustments	**1,569,935**	**4,901**	**2025 Adjusted Budget, as presented throughout this summary**

Appendix 7 – Example Operating Business Case

Expansion of Summer Street & Riordon Shelter – Community Services (Homelessness)

FTE Scenario – None

Department – Community Services

Case Start Date – 1/1/26

Alignment to Council Strategic Priorities

This program enhancement will advance the following Niagara Region Strategic Priorities:

- Effective Region – By leveraging partnerships to address shelter response and improving community safety. (25%)
- Equitable Region -By improving access to programs, services and shelter capacity (75%)

Description

Increased shelter capacity at new shelter sites in St. Catharines and Niagara Falls, replacing Riordon and Summer street respectively.

Business Reasons

Niagara Region's Homelessness Services team has partnered with NRH on a Construction of two up to 90-bed homeless shelter to replace the temporary Summer St and Riordon shelter in Niagara Falls and St Catharines to support the homeless population, addressing demand in Niagara, need for surge capacity (example winter weather, outbreaks), consideration of recession and encampment pressures. This business case represents 50% of the maximum funding required. This is built on the facilities not being available until mid year. If all beds are opened and sustained, there will be a 2027 budget impact. However, the future impact on the 2027 budget can best be assessed once demand is better understood, should all beds be required.

Factors impacting will include impact of recession and Ontario works caseloads and encampments. Goal would be to have some units not operational all year, but set aside to address winter weather alerts and outbreaks, along with any other emergencies resulting in a surge capacity requirement. Based on that, the need in the 2026 budget is anticipated to be a max of $1,095,000 assuming both sites were fully available half way thru 2026, and if they were made fully operational. This increased capacity was included in the associated capital committee report, noting the financial impact should additional beds be made operational and the need to amend the provider contract at that time.

Risk Assessment Description: High-Priority

Not expanding the current shelter capacity poses a high-priority risk to the community, particularly in accommodating the increasing demands for homelessness services during peak times and emergencies. The existing facilities are insufficient to manage surges caused by winter weather alerts, economic downturns, and other emergencies that necessitate additional shelter capacity.

Without expansion, the region risks inadequately supporting its homeless population, leading to overcrowding and diminished service quality. This could exacerbate the vulnerabilities of individuals needing shelter and increase the strain on already limited resources, driving up costs related to emergency responses, increased encampments in communities and associated community safety risks.

Financial and Staffing Impacts: Ongoing Costs

Category of Expenditure	2026	2027	2028
Community Assistance	1,095,000	1,116,900	1,139,238
Gross Expenditure	**1,095,000**	**1,116,900**	**1,139,238**
Gross Revenue	0	0	0
Net Tax Levy Impact	**1,095,000**	**1,116,900**	**1,139,238**
Net FTE	**0**	**0**	**0**

Prepared By: Cathy Cousins

Position: Director – Homelessness Services

Reviewed By: John Pickles

Position: Program Financial Specialist

Approved By: Henri Koning

Position: Commissioner, Community Services

Appendix 8 – Departmental Summaries Definitions

Department	Measure	Definition
Corporate Administration	Cost for HR Admin per T4 supported	Total cost of Human Resources administration only.
Corporate Administration	Number of T4/T4As issued per payroll FTE	Total number of T4/T4As issued by the Niagara Region.
Corporate Administration	Number of payroll deposits and cheques per payroll FTE	Total number of payroll deposits/cheques processed for the Niagara Region.
Corporate Administration	Operating cost per payroll deposit or cheque	Total cost of Human Resources administration only.
Corporate Administration	Investment Attraction - Number of business inquiries	Number of business inquiries from companies new to the Region.
Corporate Administration	Site Visits from potential investors	Number of potential investors visiting business sites within the Region.
Corporate Administration	Number of presentations and public outreach	The number of presentations and utilization of economic data.
Corporate Administration	Web Analytics – Number of Visits	Total count of website or location accesses.
Corporate Administration	Web Analytics – Number of Unique Visitors	Count of distinct individuals accessing a website or location within a specified timeframe.

Department	Measure	Definition
Corporate Administration	Web Analytics – Number of Returning Visitors	Count of individuals revisiting a website or location within a specified timeframe.
Corporate Administration	Research Inquiries/Reponses	Number of questions from External and Internal partners for economic information.
Office of the Deputy CAO	Number of riders at Niagara GO Transit stations	The total number of riders using the Niagara GO stations.
Corporate Services	Attainment of GFOA Award for distinguished budget presentation	Attaining the annual Government Finance Officers Association (GFOA) award for distinguished budget presentation.
Corporate Services	S&P Credit Rating	Assessment of Niagara Region's creditworthiness in general terms or with respect to financial obligation.
Corporate Services	Annual Repayment Limit	Debt charges as a percentage of own source revenues.
Corporate Services	Operating costs for centralized purchasing per 1,000 goods and services	The operating cost for providing centralized purchasing services, impacted by fluctuations in annual operating purchases, award/completion of contracts for large multi-year capital projects.

Department	Measure	Definition
Corporate Services	In house legal operating cost per 1,000 municipal operating and capital expenditures	The operating cost to provide in-house legal services.
Corporate Services	IT costs per supported municipal FTE	Operating cost plus amortization for information technology for Niagara Region.
Corporate Services	Accounts payable operating cost per invoice	Operating cost directly associated with the processing of accounts payable invoices.
Corporate Services	Accounts payable operating cost per FTE	Operating cost for in-house accounts payable processing for Niagara Region.
Corporate Services	Operating cost of accounts receivable per invoice	Operating costs including centralized, decentralized and outsourced costs related to accounts receivable.
Corporate Services	% of invoices paid within 30 days	Measure of timeliness of invoice payment.
Corporate Services	% of billings outstanding over 90 days at year end	Measure of timeliness of billings.
Corporate Services	% of electronic payments	Percentage of overall payments to the Region that are electronic.

Department	Measure	Definition
Corporate Services	Facilities management cost per square foot	Total cost of Facilities management costs per Region Headquarters square footage.
Community Services	Community Housing Units	Total number of non-profit and co-operative housing provider units, public housing (owned) units and rent supplement units in the Niagara Region Housing Services portfolio. They are a mix of Rent-Geared-to-Income, low-end of market and affordable rents.
Community Services	Chronically Homeless Move-ins (into housing)	Number of individuals experiencing chronic homelessness (180 or more days of homelessness cumulatively in the past year or 546 or more days of homelessness cumulatively in the past three years) who moved in to transitional or permanent housing.
Community Services	Ontario Works Caseload	The total number of Ontario Works and Temporary Care cases receiving Social Assistance.
Community Services	Eligible licensed child care centre based spaces enrolled in Canada-Wide Early Learning and Child Care (CWELCC) Program	Number of licensed spaces available for access to children ages zero to six, where the centre based agency has a

Department	Measure	Definition
		CWELCC contract with the Niagara Region.
Community Services	Licensed child care centre based spaces in Niagara Region	Number of licensed spaces available for access to children ages zero to twelve.
Community Services	Persons Experiencing Homelessness	The situation of an individual or family without stable, safe, permanent, appropriate housing, or the immediate prospect, means and ability of acquiring it.
Public Health and Emergency Services	Priority 1 Response Compliance	This measure reflects the actual percentage of time an ambulance crew has arrived on scene to provide ambulance services to sudden cardiac arrest patients or other patients categorized as CTAS (Canadian Triage Acuity Score) 1, within eight minutes of the time notice is received respecting such services. The Canadian Triage & Acuity Scale is a standardized tool that enables emergency departments and Paramedic services to prioritize care requirements according to the type and severity of the

Department	Measure	Definition
		presenting signs and symptoms. Patients are assigned a CTAS level between 1 – more severe, life threatening; and 5 – least severe. The response time is calculated based on the crew notified (T2) time of the first vehicle being notified of the call and the arrived scene (T4) time of the first vehicle to reach the scene.
Public Health and Emergency Services	Female Life Expectancy at Birth	Life expectancy at birth is the number of years, on average, a person is expected to live, starting from birth. This indicator shows the number of years for females in Niagara.
Public Health and Emergency Services	Male Life Expectancy at Birth	Life expectancy at birth is the number of years, on average, a male is expected to live, starting from birth. This indicator shows the number of years for males in Niagara.
Public Health and Emergency Services	Cancer incidence rate per 100,000 population	Cancer is a group of diseases that happen when abnormal cells in the body divide and spread without control. The rate at which new cancers are diagnosed (incidence rate) per 100,000 of the Niagara population.

Department	Measure	Definition
Public Health and Emergency Services	Self-reported diabetes prevalence	This indicator outlines the diabetes prevalence for those aged 12 or older, who self-reported that they have been diagnosed by a health professional as having Type 1 or Type 2 diabetes, including females 15 and over who self reported that they have been diagnosed with gestational diabetes.
Public Health and Emergency Services	Suspected opioid overdoses	Suspected opioid overdoses means that an overdose may have been caused by consumed substance(s), where one or more of the substances was an opioid. The number of suspected opioid overdoses are limited to those that are responded to by Niagara Region Emergency Medical Services.
Public Health and Emergency Services	Opioid toxicity-related deaths per 100,000	Opioid toxicity-related deaths means that the death was caused by consumed substance(s), where one or more of the substances was an opioid.
Public Health and Emergency Services	Sense of belonging to local community	This indicator outlines the (self-reported) sense of belonging to local community of those aged 12 or older.

Department	Measure	Definition
Public Health and Emergency Services	Perceived mental health as "very good" or "excellent":	This indicator reflects perceived (self-reported) mental health of those aged 12+ as very good or excellent. Perceived mental health refers to the perception of a person's mental health in general and provides a general indication of the population suffering from some form of mental disorder, mental or emotional problems, or distress, not necessarily reflected in perceived health.
Public Health and Emergency Services	Perceived health as "very good" or "excellent"	This indicator reflects the perceived (self-reported) health of those aged 12 or older as very good or excellent. Perceived health refers to the perception of a person's health in general, either by the person himself or herself or, in the case of a proxy response, by the person responding. Health means not only the absence of disease or injury but also physical, mental and social well-being.
Public Health and Emergency Services	Daily smoker	This indicator shows the percentage of Niagara residents aged 12 and older who reported smoking cigarettes every day, which doesn't take into account

Department	Measure	Definition
		the number of cigarettes smoked.
Public Health and Emergency Services	Public Health Unit cost per resident	Annual cost of public health services per resident in Niagara
Public Health and Emergency Services	FTE per population count	Number of Niagara residents served by one full-time equivalent Public Health Unit employee
Public Health and Emergency Services	Hours of Ambulance Offload Delay	Number of hours spent by paramedics at hospital emergency departments before transfer of care of transported patient is completed to hospital staff.
Public Health and Emergency Services	Special Teams Diversion Rate	This value represents the combined efforts of special teams (Mobile Integrated Health and Emergency Communications Nurse) in finding appropriate alternate means for patient care other than ED transport. The goal is to keep increasing this percentage.
Public Works – Levy	Pavement Condition Rating (PCI)	Average Pavement Condition Rating of Regional Road Network.

Department	Measure	Definition
Public Works – Levy	Bridge Condition Rating (BCI)	Average Bridge Condition Rating of Regional Structures.
Public Works – Levy	Achievement of Memorandum of Understanding (MOU) development review timelines	As prescribed by the Planning Act and reflected in the MOU, there are legislative review timelines for planning development applications. This measure will be reflected as a percentage of total number reviewed vs number which have been reviewed in the allotted timeframe
Court Services	Number of charges filed per Court Administration Clerk	Total Charges divided by number of Court Admin Clerks.
Court Services	Total cost of Provincial Offences Act (POA) services per charge filed	Operating Statement - total revenue, minus Victim Fine Surcharge and Dedicated Fines, divided by number of fines.
Niagara Regional Housing	NRH-Owned Housing Units	Number of Public Housing units owned and operated by Niagara Regional Housing.

Department	Measure	Definition
Niagara Peninsula Conservation Authority	Riverine Floodplain in the process of being mapped	Area of land (km) along rivers, creeks, and shorelines that are assessed through field surveys, engineering analyses, and hydrologic and hydraulic modelling. Identifying areas and infrastructure susceptible to flooding during large storm events provides development guidance to keep people and property safe.
Niagara Peninsula Conservation Authority	Reforested land (hectares)	Priority watershed area regenerated or replanted to increase biodiversity, habitat connectivity, natural cover, and address climate impact
Niagara Peninsula Conservation Authority	Land acquisitions (hectares)	Number of hectares of land acquired for conservation efforts within Niagara Region
Niagara Peninsula Conservation Authority	Completion of land securement strategy target	Percentage of NPCA's goal of acquiring 180 hectares of land by 2031, as set out in the Land Securement Strategy.
Niagara Peninsula Conservation Authority	Permits issued	Number of permits issued annually, as required under the *Conservation Authorities Act* or the *Planning Act.*

Department	Measure	Definition
Niagara Peninsula Conservation Authority	Permits issued within updated Conservation Ontario client service timelines	Percentage of annual permits that are issued within defined timelines for permit type (major, minor, or routine).
Niagara Peninsula Conservation Authority	Volunteer hours	Number of hours contributed to NPCA initiatives by community volunteers in a year.
Niagara Peninsula Conservation Authority	Number of executed service level agreements with government agencies	Number of executed service level agreements with government agencies
Niagara Peninsula Conservation Authority	Organizational volume	The sum of operating, capital and special project budgets for any given year.
Niagara Peninsula Conservation Authority	Grant funding secured	Amount of funds ($) received through grant applications to leverage municipal levy.
Niagara Peninsula Conservation Authority	Authority generated revenues	Amount of funds ($) generated to diversify program funding through fees for service activity, user fees, and admissions.
Niagara Peninsula Conservation Authority	Reliance on municipal levy	Percentage of overall budget supported by municipal levies.

Department	Measure	Definition
Niagara Regional Police Services	Crime Severity Index (CSI)	The Crime Severity Index (CSI) measures changes in the level of severity of crime in Canada from year to year. In the index, all crimes are assigned a weight based on their seriousness. The level of seriousness is based on actual sentences handed down by the courts in all provinces and territories. To calculate the CSI, those weights are then multiplied by the volume of each offence from the UCR survey and then divided by the population.
Water and Wastewater	Total Wastewater Treated	Total volume of Wastewater treated.
Water and Wastewater	Total Water Treated	Volume of drinking water treated in a given year
Water and Wastewater	Water cost per ML Treated	Total actual costs of providing water service divided by total water treated
Water and Wastewater	Wastewater cost per ML Treated	Total actual wastewater treatment costs divided by total wastewater treated
Waste Management	Garbage collection cost per tonne	Total cost for garbage collection divided by total tonnes collected

Department	Measure	Definition
Waste Management	Solid waste disposal cost per tonne	Total cost for solid waste disposal divided by total solid waste disposed
Waste Management	Diversion cost per tonne	Total cost for solid waste diversion divided by total solid waste diverted
Waste Management	Solid waste average operating cost per tonne	Total solid waste average operating costs divided by total operating cost for solid waste disposal per tonne and total operating cost for solid waste diversion per tonne
Niagara Transit Commission	Ridership	Number of rides taken on Conventional, Specialized and On-Demand Vehicles.
Niagara Transit Commission	Average Bus Age	Average age of a conventional bus.
Niagara Transit Commission	Revenue / Cost Ratio	Total transit revenue divided by total costs.